

Nash County North Carolina



2018-19 Annual Budget

July 1, 2018 – June 30, 2019



TABLE OF CONTENTS

BUDGET MESSAGE	i-ix
BUDGET ORDINANCE	x-xxv
BUDGET SUMMARY.....	xxvi-xxix
FIRE DISTRICT RATES	xxx
FIRE TAX INCREASE REQUEST LETTER	xxxi

GENERAL FUND

GENERAL GOVERNMENT	1
Governing Body.....	2
Administration.....	3
Finance.....	4
Disaster Recovery Costs.....	5
Human Resources.....	6
Tax	7
Legal Services	8
Court Facilities.....	9
Administration Operations	10
Elections Operations	11
Election Costs	12
Register of Deeds.....	13
Management Information Services	14
Technology	15
IT PEG Supplemental Grant.....	16
Public Buildings	17
County Capital Improvements	18
Parks & Recreation Facilities Maintenance	19
Non-Departmental Costs.....	20
PUBLIC SAFETY	21
Sheriff	22
Court Security.....	23
Sheriff's Justice Grant	24
School Resource Officers- NRMS	25
Jail.....	26
Court E.M.P.A.C.T.....	27
Emergency Communications.....	28
Fire and Rescue Services	29
Forestry	30
Medical Examiner.....	31
Emergency Services	32
Emergency Medical Services	33
Animal Control.....	34

ECONOMIC AND PHYSICAL DEVELOPMENT	35
Airport.....	36
Regional Transportation Planning	37
Planning and Development	38
Inspections	39
Economic Development.....	40
Cooperative Extension	41
Soil & Water Conservation	42
HEALTH DEPARTMENT	43
General Health	44
Bioterrorism Program	45
Ebola Preparedness.....	46
Community Care of Eastern NC	47
Family Planning.....	48
Home Health	49
Community Alternative Program (CAP).....	50
CC4C/PCM.....	51
OB Case Management.....	52
NAP SACC.....	53
Immunization Action Plan	54
HIV/AIDS	55
Tuberculosis	56
Lead Grant	57
Women, Infants & Children (WIC)	58
Healthy Start Baby Love Plus.....	59
Breast & Cervical Cancer	60
Child Health.....	61
Maternal Health.....	62
Health Promotion.....	63
Environmental Health	64
Diabetic Care.....	65
Communicable Disease.....	66
SOCIAL SERVICES DEPARTMENT	67
General.....	68
IV-D	69
Work First.....	70
Social Services - Other.....	71
County Only Participation	72

OTHER HUMAN SERVICES	73
Office Juvenile Justice.....	74
Mental Health	75
Home & Community Care Block Grant.....	76
Aging/Senior Center	77
Aging Department Grants.....	78
Senior Center-Caregiver Grant.....	79
Sr Health Insurance Information Program	80
Medical Improvement Patient Provider Act.....	81
Veteran Services	82
Local Human Services	83
CULTURAL	85
LIBRARIES	86
RECREATION.....	87
EDUCATION.....	89
DEBT & LEASE PURCHASES	91
Lease Purchase	92
Debt Service.....	93
OTHER PROGRAMS.....	95
Contingency	96
Transfer to Other Funds	97
SPECIAL REVENUE	99
ECONOMIC DEVELOPMENT FUND	100
EMERGENCY TELEPHONE SYSTEM FUND (Formerly E-911 FUND).....	101
CONTROLLED SUBSTANCE FUND.....	102
FEDERAL ASSET FORFEITURE.....	103
RURAL OPERATING ASSISTANCE PROGRAM.....	104
REVALUATION FUND.....	105
FIRE DISTRICTS FUND	107-108
NASH TOURISM FUND.....	109

ENTERPRISE FUNDS.....	111
Public Utilities Water & Sewer Services	112
Solid Waste Division.....	113
Central Nash Water & Sewer District Capital Project Fund	
-Amendment 29.....	115-117
 INTERNAL SERVICE FUNDS.....	 118
Employees Insurance Fund.....	119
Workers Compensation	120

Nash County



BOARD OF COMMISSIONERS

ROBBIE B. DAVIS
CHAIRMAN

LISA BARNES
FRED BELFIELD, JR.
DAN CONE
J. WAYNE OUTLAW
LOU M. RICHARDSON
MARY P. WELLS

ZEE B. LAMB
COUNTY MANAGER
zee.lamb@nashcountync.gov

VINCE DURHAM
ATTORNEY
vdurham@bws.com

JANICE EVANS
CLERK TO BOARD
janice.evans@nashcountync.gov

June 5, 2018

To the Nash County Board of Commissioners and Citizens:

The fiscal year 2018-2019 Annual Budget for Nash County is presented herewith. The Manager's Recommended Budget was submitted May 21, 2018. A public hearing was held on June 4, 2018 and a Budget Ordinance totaling \$108,615,896, including General Fund Budget of \$93,928,346 was adopted.

This document reflects the final 2018-2019 Nash County Budget as it was adopted.

Sincerely,

A handwritten signature in black ink, appearing to read "Z.B. Lamb", with a long horizontal flourish extending to the right.

Zee B. Lamb
County Manager



Overview of General Fund Adopted Budget:

The total revenues and expenditures for the FY2018-2019 General Fund were approved and adopted at \$93,928,346 compared to the original FY2017-2018 General Fund budget of \$90,307,834. This represents a 4.01% increase over the FY2017-2018 original budget. This is an increase of \$652,000 over the recommended budget presented on May 21, 2018 due to a request by the Board of Commissioners to increase the original recommendation of a 3% Cost of Living Adjustment to a 5% Cost of Living Adjustment for FY2018-2019.

The FY2018-2019 budget, as proposed is based on a \$0.67 tax rate, the same as FY2017-2018. This represents the ninth consecutive year that the tax rate has not increased.

The Nash County 2018 tax year valuation estimate by the Tax Administrator provides for a total valuation for FY2018-2019 of 7,330,000,000, a 1.44% increase over the current year valuation. At 100% collection, each penny of the tax rate assessed will produce 733,000.

A 5% Cost of Living Adjustment is included in the recommended budget presented for all fulltime and permanent part-time employees effective July 1, 2018.

NASH COUNTY

BOARD OF COMMISSIONERS

ROBBIE B. DAVIS
CHAIRMAN

LISA BARNES
FRED BELFIELD, JR.
DAN CONE
J. WAYNE OUTLAW
LOU M. RICHARDSON
MARY P. WELLS



ZEE B. LAMB
COUNTY MANAGER
zee.lamb@nashcountync.gov

VINCE DURHAM
ATTORNEY
vdurham@bws.com

JANICE EVANS
CLERK TO BOARD
janice.evans@nashcountync.gov

May 21, 2018

Mr. Robbie B. Davis, Chairman
Nash County Board of Commissioners
120 W. Washington Street
Nashville, NC 27856

Dear Honorable Chairman Davis and County Commissioners:

This FY2018-2019 budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Nash County Board of Commissioners' revisions and approval. This budget, as presented, is balanced. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. The budget is one of the best tools to demonstrate the Board's priorities for the future of Nash County. This proposed budget is a continuation of the financially sound and fiscally conservative practices Nash County government has established and embraced.

The budget contains the expenditures and revenues for all county funds, though this message will focus primarily on the county's general fund, which is the largest fund and includes all governmental activities supported by local tax revenue.

The FY2018-2019 General Fund Budget is proposed to be \$93,276,046, which is 3.29% above the FY2017-2018 original budget of \$90,307,834. The FY2018-2019 budget as recommended, is based on a \$.67 tax rate, the same as FY2017-2018. This represents the ninth consecutive year that the tax rate has remained at \$.67. The tax rate as recommended is able to remain consistent with FY2017-2018, without reducing services to our citizens due to moderate tax base growth of approximately 1.4%, increases in sales tax revenue collections and an increase in anticipated investment earnings. The budget provides sufficient funds to continue current service levels and requires no increase in any general fund taxes or fees. Moreover, the budget will maintain the county's healthy financial condition. As noted in the June 30, 2017 audited financial statements, the unassigned fund balance as a percent of expenditures was 33.35%.

County Administration received budget requests, revenue estimates and other financial information from various officials, officers, department heads and agencies of Nash County. The proposed budget is based on staff information and information provided by and input from, the County Commissioners. Each department or agency presented an original budget request to the

Finance Office. Upon receipt, the County Manager met with each department head to establish a budget to be submitted to the Nash County Board of Commissioners. Subsequently, the Commissioners have preliminarily reviewed the budget. In the case of special appropriations requested by outside government agencies and nonprofit organizations, including the Nash Rocky Mount Board of Education and the Nash Community College Board of Trustees, the recommended appropriations reflect the results of budget work sessions involving the Board of Commissioners and county staff.

Highlights of the proposed FY2018-2019 budget include:

- Total Ad Valorem tax revenue reflects a 1.37% or \$654,782 increase over the current year budget due to an increase in tax values for FY2018-2019. The increase is due primarily to new construction and increases in personal property.
- Sales tax collections are estimated to increase approximately \$834,831 or 6% over the FY17-18 adopted budget. This projection is based on an analysis of the sales tax trend for this year as well as taking into consideration the continued impact of the expanded application of sales tax to include services and from GS 105-524 (Article 44) that became effective July 1, 2016 related to the distribution of additional sales tax revenue for economic development, public education and community colleges.
- Investment earnings are projected to increase approximately \$425,000 over the FY17-18 adopted budget. This projection is based on an analysis of current earnings trends for this year with interest rates currently between 1.50% and 2.00% within the Government Investment Portfolio.
- The state required retirement rate for local governments increased by .25% to 7.81% for general county employees and 8.50% for law enforcement officers, respectively, resulting in an increase of approximately \$94,000.
- A Cost of Living Adjustment (COLA) of 3.0% is included in the recommended budget for all full time and permanent part time employees as part of the ongoing commitment to keep our salaries competitive in the market place. The projected additional funding for the increase is approximately \$1,050,000 which also includes related benefits.
- The general fund budget also includes funding for sixteen additional positions. The positions are as follows: (5) Department of Social Services (DSS), (1) Health Department, (4) Sheriff's Office, (1) Tax Office, (1) Facility Maintenance, (3) Senior Services and (1) Parks & Recreation.

Two of these positions were previously frozen positions, one within Facility Maintenance, a maintenance technician, and the other in Senior Services, a Senior Services Coordinator. The new position in the Health Department is a reclassification of an existing vacant position creating a Deputy Health Director Position. The four new positions in the Sheriff's Office consist of three new deputies for Court Security for the Courthouse expansion and one previously grant funded Captain position. The Tax office position is to fund an additional Real

Property Appraiser. The Department of Social Services (DSS) has five new positions to meet State mandates, one of the Social Worker positions is fully grant funded and the remaining four are funded approximately 50% to 75% from State and Federal funds. The net cost for the 5 new DSS positions is approximately \$56,000. Two new positions have been budgeted for the new Southern Nash Senior Center budgeted with an effective date of November 2018. The final new position is for Parks & Recreation for the Miracle Park at Coopers budgeted with an effective date of January 2019. As noted, three of the positions are funded for less than the full fiscal year. The projected additional funding for these new positions is approximately \$645,000 which also includes related benefits.

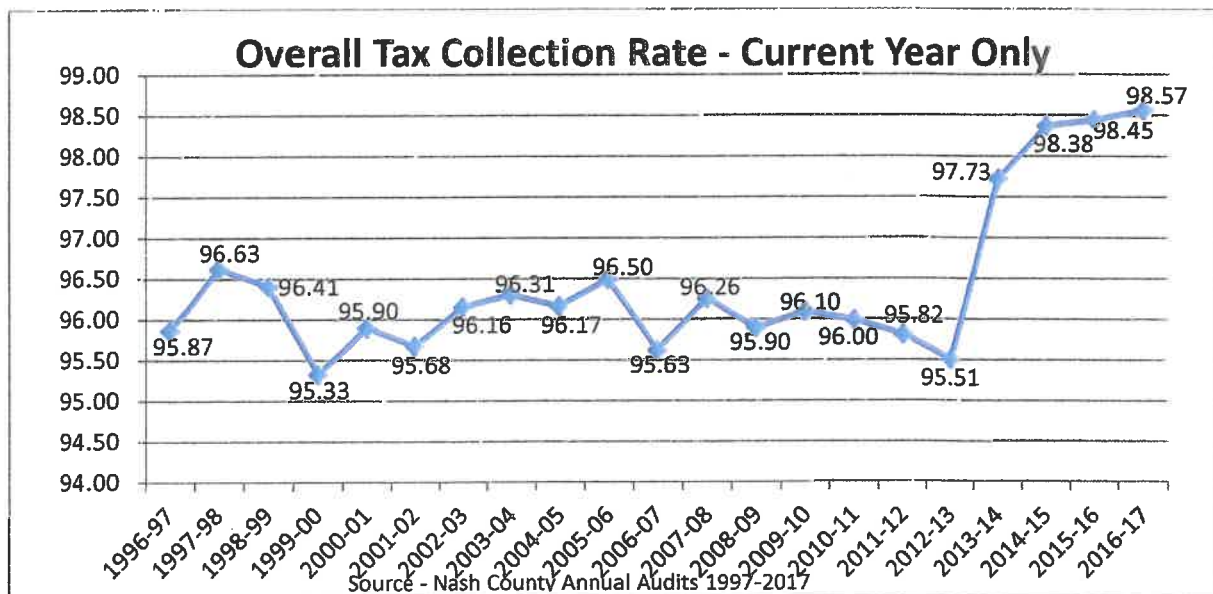
- Health insurance benefits are budgeted to increase to \$314,851 reflecting an estimated increase of 5% effective January 2019 for active employees in the State Health Insurance Plan and increases for Pre-65 and Post 65 retirees to account for new retirees as well as the anticipated increase of health insurance cost in the market.
- Human Services account for net decrease in local funding of \$82,347. Local funding for the Department of Social Services will be \$123,346 more in FY2018-2019 than in the current adopted budget due to the new positions, increased retiree health insurance premiums, COLA increase and NCFASST technology requirements for child welfare implementation. This increase is offset by the local Health Department funding decrease of \$205,693 due primarily to freezing of several home health positions and the ability to use more restricted health reserves.
- It is anticipated that fuel will average \$2.55 per gallon on the open market. The County pays about \$.56 less than that due to the fuel tax exemption. Most of our departments, large and small, are being impacted by the increasing fuel costs, with an increase of approximately \$121,500 over the FY2017-2018 year.
- In Economic Development there is an increase of approximately \$90,000 over FY2017-2018 budget due to current incentive agreements with Hospira/Pfizer and Carolina Innovative Food Ingredients, Inc. (CIFI), and a full year funding for the Retail Development Recruiter to promote retail business development in Nash County.
- Rocky-Mount Wilson Airport funding includes \$127,715 capital for matching funds for fuel farm mitigation, a self-service fuel farm and runway rehabilitation construction. This is an increase of \$104,014 for capital funding compared to \$23,702 in the current budget, FY2017-2018.
- An increase of \$180,000 for Nash Rocky Mount Schools' current expense is included in the FY2018-2019 recommended budget to maintain the 10% teacher supplement anticipating that the State will provide a 3% increase to teachers pay in FY2018-2019.
- An increase of \$104,815 for Nash Community College current expense is included for a new maintenance position and to cover increasing benefit costs and an additional \$125,000 for capital outlay is included to assist with the cost of an emergency alert system for campus safety and equipment requests.

- There is a net increase of approximately \$165,700 in debt service. This is due primarily to the new installment financing for the Middlesex Shell Building. This new debt service is offset by a decrease in debt service due to the payoff of the 2015 ambulance purchase in the current year.
- Increase capital expenditures of \$318,100. The increase is primarily due to budgeting for an updated CAD system to be used by Public Safety Departments, including the Sheriff's Office, the jail and emergency communications.

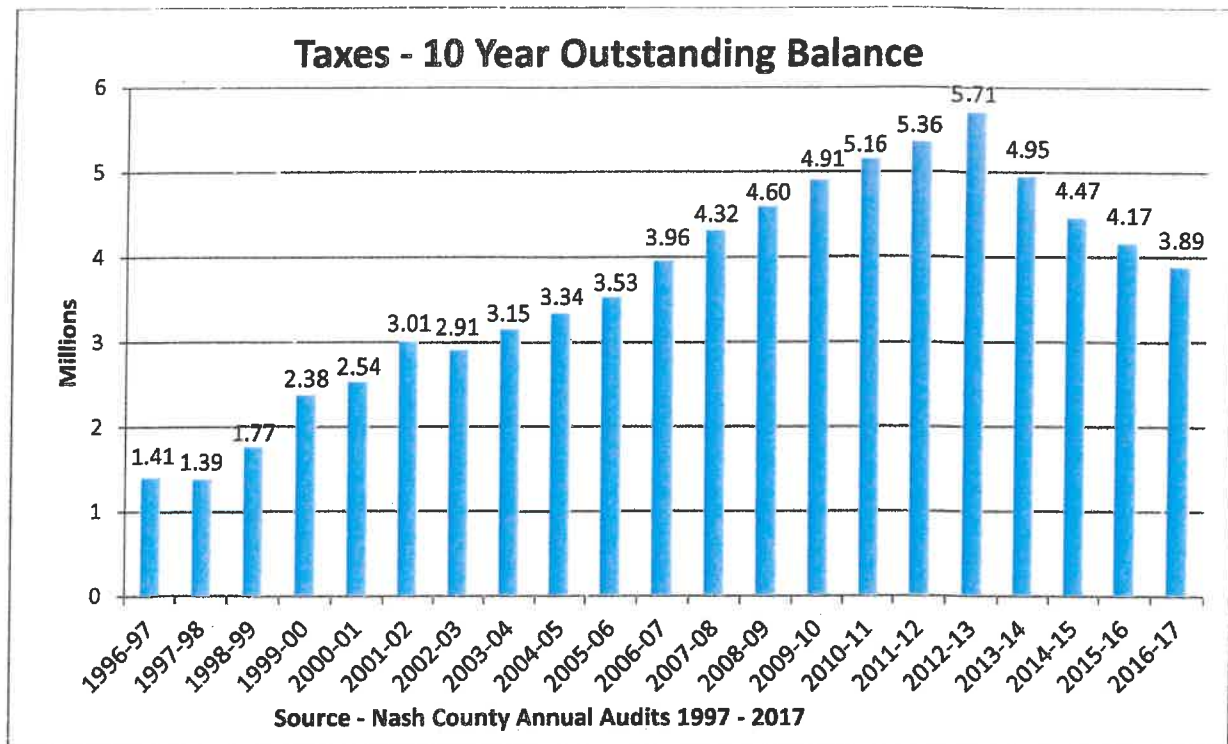
General Fund Revenue Overview

County revenues (excluding fund balance appropriations) are estimated to increase from \$86,925,264 to \$88,975,827 an increase of \$2,050,563, due primarily to increased property tax revenue, due to an increase in the property tax base, sales tax growth and increased investment earnings. Revenue categories are described in more depth in the Budget Summaries that follow.

1. **Property Tax Collections** – According to the FY2016-2017 Nash County audit, the overall tax collection rate in Nash County was 98.57%. The collection rate for real and personal property was 98.45%, and the collection rate for motor vehicles was 100%. For purposes of estimating next year's property tax revenues, this proposed budget assumes a conservative collection rate of 97.5% for real and personal property and for motor vehicles, the same as the FY2017-2018 budget.



The Tax Office is committed to maintaining Nash County's high tax collection rate during future years, and will continue to concentrate on the collection of prior year's delinquent taxes.



2. Estimated Tax Base and Rate - The estimated tax base is used in this budget to determine the amount of property tax revenue that will be available in the FY2018-2019 budget. The estimated tax base amount is provided to the County Manager by the County's Tax Administrator. The amount of revenue expected to be collected in the coming year is determined by the tax base and the tax collection rate.

The Nash County 2018 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY2018-2019 of \$7,330,000,000. At 100% collection, each penny of the tax rate assessed will produce \$733,000.

The total taxable valuation for real and personal property and public utilities within Nash County is estimated at \$6,504,000,000. At 100% collection, each penny of the property tax rate assessed will produce \$650,400. When multiplied by a collection rate of 97.5% each penny of the tax rate should generate \$634,140. With the proposed tax rate of \$0.67 per \$100.00 valuation, the FY2018-2019 current year anticipated revenues for real property and personal property and public utilities are estimated at \$42,487,380.

The total valuation for motor vehicles within Nash County is estimated at \$826,000,000. At 100% collection, each penny of the tax rate assessed will produce \$82,600. When multiplied by a collection rate of 97.5%, each penny of the tax rate assessed should generate \$80,535. With the proposed tax rate of \$.67 per \$100 valuation, the anticipated revenues for motor vehicles are estimated at \$5,395,845.

The FY2018-2019 budget anticipates the collection of \$47,883,225 in ad valorem tax revenues from real and personal property, public utilities, and motor vehicles. This amount represents 53.8% of General Fund revenue (excluding fund balance appropriations).

The FY2018-2019 budget also anticipates the collection of \$550,000 in prior years' delinquent real and personal property and motor vehicles taxes, as well as \$160,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

The total amount of the above taxes anticipated in this budget is \$48,593,225. This amount represents 54.6% of General Fund Revenues.

3. Sales Tax - The total amount of sales tax revenue anticipated in the General Fund budget is \$14,763,166 with \$3,612,127 from Article 40 and Article 42 restricted by statute to be used for school capital projects and school capital expenditures. In addition, \$672,630 from the Article 44 tax is restricted for economic development, public education and community colleges. The total sales tax estimated for FY2018-2019 represents 16.6% of General Fund Revenues.

As noted above, \$4,284,757 is restricted and will be used towards school capital outlay, school debt, economic development and community college purposes where applicable. The unrestricted sales tax accruing to the County is \$10,478,409.

4. Human Services - Department of Social Services - The FY2018-2019 budget anticipates \$8,422,445 from state revenues for administration and program costs.

5. Human Services - Health Department – Revenues in support of Public Health operations including fees in sales and services for FY2018-2019 are estimated at \$6,064,707.

6. Sales and Services – The FY2018-2019 budget anticipates \$4,693,200 from sales and services revenue. Anticipated EMS collections of \$3,670,000 and EMS Medicaid settlement collections of \$560,000 make up the majority of these revenues.

7. Other Revenue – The FY2018-2019 budget includes Other Restricted revenues of \$2,154,496, Lottery funds of \$936,000, Permits and Fees, which includes building permits, register of deeds fees, sheriff office fees and parks & recreation participation fees of \$1,087,825, Investment Earnings of \$650,000, Other taxes of \$665,145 and Other Revenues and transfers of \$945,618 which totals \$6,430,084.

8. Fund Balance Appropriated – The FY2018-2019 budget appropriates a total of \$4,300,219 in fund balance, compared to prior year fund balance appropriation of \$3,382,570, an increase of \$917,649 or 27.1%. The FY2018-2019 fund balance includes the following amounts: Balancing factor of \$2,300,000; Health Reserves of \$245,903; and County Capital of \$1,754,316.

The County considers capital expenditures appropriate and reasonable use of fund balance. In addition, each year we budget some amount of fund balance as a balancing factor. Nash County budgets an amount we believe we can offset with a combination of greater than expected revenues and less spending than budgeted. We are careful not to be too optimistic in our revenue projections. While we do not know the exact revenue line items that will exceed their budgeted amounts or the exact expenditures that will be less than budgeted, we do know a reasonable amount of fund balance we can include as revenue, confident that the need to use the balancing factor fund balance will be minimal, if at all.

General Fund Expenditures Overview

Individual departments within each of the functions below are described in more detail in the summary pages within the budget document including information about staffing levels.

1. General Government – The FY2018-2019 budget includes funds for General Government Operations at a total of \$9,454,381. This function provides for all administrative county operational costs.

2. Public Safety – The FY2018-2019 budget includes \$23,876,765 for Public Safety operations which covers Law Enforcement, Emergency Services and Animal Control.

3. Transportation – The FY2018-2019 budget includes \$314,432 for transportation operations. This function provides appropriations for Rural Transportation Planning Operations and the Rocky-Mount Wilson Airport.

4. Economic and Physical Development – For Economic and Physical Development, \$2,647,380 is included in the FY2018-2019 budget. This function provides for: Planning and Inspections; Cooperative Extension and Soil and Water services; Economic Development which includes funding for the Nash County Retail Development position and operations; Carolinas Gateway Partnership in the amount of \$322,370; County inducements currently with Hospira/Pfizer estimated in the amount of \$636,953 and CIFI in the amount \$33,047; \$30,000 for small business support services; \$52,500 for One NC pass-through funding for Nutkao, Inc. as well as \$14,000 included for funding the Highway 17/64 Committee initiative.

5. Human Service - Health Department - The FY2018-2019 budget is \$9,138,768 for Public Health operations. Within this budget \$1,812,863 is including for funding for Home Health Services. Local county funding and restricted health reserves are \$2,828,158 and \$245,903, respectively. The FY2018-2019 local county funding, excluding the restricted reserves, is a decrease of \$275,240 over FY2017-2018 original budget.

6. Human Services - Department of Social Services (DSS) – The FY2018-2019 budget for Social Services totals \$13,557,024. County funding for DSS for the FY2018-2019 is \$5,134,579, an increase over FY2017-2018 original budget of \$123,346. The recommended total DSS budget reflects a decrease due to the phase out of the Child Care services pass through in December 2017 but includes an increase in total funding for Medicaid transportation and administration.

7. Other Human Services – The FY2018-2019 budget for Other Human Services includes appropriations for Mental Health, grant-funded programs through the Office of Juvenile Justice and the Home Care Community Block Grant of \$1,312,518, the Aging Department \$440,681, Veterans' Services \$101,359 and other Local Human Services appropriations in the amount of \$192,550. The FY2018-2019 recommended budget total for these services \$2,047,108.

8. Cultural & Recreation – The FY2018-2019 budget for Cultural & Recreation Services includes funding for Nash County's six Libraries, as well as, the Parks & Recreation Department of \$1,634,705 in the FY2018-2019 recommended budget.

9. Education – The FY2018-2019 Education recommended funding totals \$24,497,151. This includes funding of \$20,500,261 and \$1,396,890 for current expense and capital, respectively for Nash Rocky Mount Schools (NRMS) and \$2,200,000 and \$400,000 for current expense and

capital, respectively for Nash Community College (NCC). This reflects an increase of \$180,000 to Nash Rocky Mount School current expense and \$229,815 total increase to the Community College, \$104,815 for current expense and \$125,000 to capital in the FY2018-2019 budget.

The June 2014 three-year funding agreement between Nash County Board of Commissioners and Nash-Rocky Mount Board of Education was completed in FY2016-2017 increasing classroom teacher supplements to a minimum of 10%. In an effort to maintain this agreement, the recommended budget includes \$180,000 for current expense.

NRMS Current Expense is funded one-twelfth each month and capital outlay is funded on documentation of capital expenditures.

10. Debt Service – The overall debt service for FY2018-2019 (including debt service for NRMS and NCC totaling \$3,599,093) is \$5,983,610. This is an increase of \$165,687 due to the financing of the Middlesex Shell Building during the current year offset by the payoff of the FY15 ambulance lease purchase debt.

Debt Service for NRMS for FY2018-2019 included in the recommended budget is \$2,780,502. Lottery funds of \$936,000 are budgeted for debt service for Rocky Mount High School and restricted sales tax from article 40 and 42 totaling \$1,844,502 cover the cost of debt service for NRMS. The remaining estimated restricted sales tax of \$1,767,625 is used for funding capital outlay for FY2018-2019 for NRMS. Excess funds will be restricted for future NRMS capital needs

Debt service for NCC included in the recommended budget is \$818,591 for FY2018-2019, which includes \$712,845 for the Continuing Education and Public Facilities Building and \$105,746 for the Science and Technology Center.

11. Contingency and Transfers – The FY2018-2019 budget includes Contingency of \$25,000 and Transfer to Revaluation Reserve of \$100,000.

12. Capital Spending– County capital spending is budgeted within individual departments and is not separated into an individual Capital Budget. Capital spending recommended for FY2018-2019 is \$1,754,316. This is an increase of \$ 348,102 due to additional funding for the purchase of an upgraded CAD system for public safety funded at \$381,821. In addition to the CAD system, budgeted capital includes \$85,000 for Facility Maintenance, \$242,000 for MIS, \$48,511 for a Meals on Wheels vehicle for Senior Services, \$30,000 for a new Soil and Water vehicle, \$305,500 for (10) Sheriff Vehicles, \$165,335 for new MDT Toughbook computers for the Sheriff's office and \$501,553 for Emergency Medical Services including (4) remounts, (1) Sprinter Style vehicle and (1) Community Paramedic vehicle.

Other Funds Overview

In addition to the General Fund, the county administers several funds supported by fees or other restricted revenue sources. The Enterprise Funds and the Fire Districts Fund are briefly mentioned here. Other funds are shown in the Budget Summary.

The County's Utilities – Water/Sewer Fund and Solid Waste Fund operate as enterprise funds with no property tax contribution. Each fund is supported by user fees. The solid waste program is composed of two elements, the C&D landfill and our convenience sites. No changes in the fees are anticipated for the Solid Waste fund for FY2018-2019. The Public Utilities - Water/Sewer fund is recommending a rate change through the restructuring of the consumption tiers along with increased rates based on volume consumed and a \$10 increase to the base fee for residential customers effective July 1, 2018. The base rate fee increase and other recommended changes are to recover the activity's cost including capital.

Fire Districts - There are 18 fire districts in the county that have individual tax rate. The county levies a tax in these fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts Fund. One fire district is requesting a rate increase for FY2018-2019. Tar River (Spring Hope) District is requesting a one cent increase from \$.09 to \$.10. Further explanation of the increase is provided in the Fire Districts Fund Summary.

No earlier than ten days after May 21, 2018, the date of the formal budget presentation, and no later than July 1, 2018, the Nash County Board of Commissioners must hold a public hearing, and thereafter, adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY2018-2019. County staff recommends the Commissioners hold the Public Hearing on June 4, 2018.

A copy of the budget has been filed with the Clerk to the Board and is available for public inspection in the Manager's Office as well as on the county website. A Notice of Public Hearing will be published in the Rocky Mount Telegram, The Nashville Graphic and the Spring Hope Enterprise. The same published statement will also give notice of the time and place of the public hearing during which any person who may wish to comment on the budget may appear before the Board of Commissioners.

This budget represents our best estimate of revenues and expenditures during the coming year. As with any budget, during the course of the coming fiscal year, budget adjustments may be necessary. Except for minor exceptions set forth in the Budget Ordinance, the Nash County Board of Commissioners must approve any such budget adjustments, which increase or decrease a department's total expenditures during the course of the fiscal year.

I urge the Commissioners to carefully consider and study this proposed budget. If there are any questions or concerns, please do not hesitate to contact me.

On behalf of your County staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Nash County.

Sincerely,

A handwritten signature in black ink, appearing to read "Zee B. Lamb", with a long horizontal flourish extending to the right.

Zee B. Lamb
Nash County Manager



NORTH CAROLINA
ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2018-2019

BE IT ORDAINED by the Board of Commissioners of Nash County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county:

REVENUES:

Ad Valorem Taxes	
Current Year	42,487,380
DMV Motor Vehicle Taxes	5,395,845
Interest on Current Year	250,000
Prior Years Taxes	550,000
Refunds and Over/Short	(45,000)
Refunds DMV and Over/Short	(45,000)
Total Ad Valorem Taxes	<u>48,593,225</u>

Other Taxes

Sales Taxes	
One Cent Local Option	6,045,554
Unrestricted 1/2 Cent Sales Tax	2,988,305
Restricted 1/2 Cent Sales Tax	1,197,597
Unrestricted Add'l 1/2 Cent Sales Tax	1,444,550
Restricted Add'l 1/2 Cent Sales Tax	2,414,530
Article 44 G.S.105-524(c)	672,630
Rental Vehicle Tax	81,500
Real Property Excise Tax	255,000
Privilege Licenses	5,645
Total Other Taxes	<u>15,105,311</u>

Unrestricted Intergovernmental Revenues

Beer and Wine Taxes	180,000
ABC Mixed Beverage Tax	35,000
Video Programming	108,000
Total Unrestricted Intergovernmental	<u>323,000</u>

Restricted Intergovernmental Revenues

General Government	
Lottery Funds	936,000
Facilities Fees	83,000
Emergency Management Grant	35,000
RTPO County Matches	28,819
Nash Health Care Foundation	150,000
Soil Conservation Reimbursement	26,000
Soil State Match	3,600
Soil & Water Environmental Education Program	1,500
Coop Events	7,660
Sheriff's Family Justice Center Grant	75,040
NC DOT	112,039
School Resource Officers Reimbursement	362,801
PEG Video Programming	81,080
OncNC Grant - Nutkao	52,500
Total General Government	<u>1,955,039</u>

Health Department

Federal and State Aid	1,780,898
Medicare and Medicaid	4,016,659
Local Fees	284,650
Total Health Department	<u>6,082,207</u>

Social Services Department	
Federal and State Administration/Aid	7,044,216
Title IV-D Federal Aid	1,347,761
Local Fees/Grant	126,729
Total Social Services Department	8,518,706
Juvenile Justice	240,814
Home Care Community Block Grant (HCCBG)	769,741
Library Grants	130,598
Total Restricted Intergovernmental	17,697,105
Permits and Fees	
Building Permits	335,000
Planning Fees	28,000
Cell Tower	8,500
Stormwater Permit	2,500
Register of Deeds Fees	350,000
ROD Auto Funds Payback	7,000
Marriage Licenses	12,000
Football Program	17,000
Basketball Program	17,615
Soccer Program	33,510
Baseball Program	26,500
Cheerleading Program	2,000
Volleyball	3,300
Facility Rental Fees	6,800
Tournament	17,500
Sheriff Fees	110,000
EMOP Fees	8,000
Fingerprint Fees	600
Gun Permits	65,000
Occupancy Tax Collection Fee	24,000
Animal Control Fees	13,000
Total Permits and Fees	1,087,825
Sales and Services	
Officers Fees	15,000
Jail Fees	85,000
Misdemeanant Confinement	50,000
Court Processing Fee	220,000
Sr Center Program Receipt	16,000
Meals-Haliwa Saponi	18,000
Recreation Special Event	7,000
Radio Tower Lease	7,200
Ambulance Cost Settlement	605,000
Ambulance Fees	3,670,000
Total Sales and Services	4,693,200
Investment Earnings	650,000
Miscellaneous Revenue	
ABC Distribution	378,347
Sheriff Canteen Services	45,000
Inmate Telephone	80,000
Seed-Crop	1,500
Rent Cell Tower	14,688
Rent Farmers Market	6,500

Nash General Hospital	50,000
Rent Farm	4,125
Rent Ag Center	20,000
Town Recreation Contributions	7,000
TDA - Economic Development	110,000
Mid Atlantic Warehouse	100,958
Miscellaneous Income	70,000
Insurance Proceeds	35,000
Code Red	22,500
	<u>945,618</u>

TOTAL GENERAL FUND REVENUES	<u>89,095,284</u>
-----------------------------	-------------------

Fund Balance Appropriated	
Health Reserves	278,746
Capital Items	1,754,316
Fund Balance Appropriated	<u>2,800,000</u>
Total Fund Balance Appropriated	<u>4,833,062</u>

GENERAL FUND REVENUES AND OTHER SOURCES	<u><u>93,928,346</u></u>
---	--------------------------

EXPENDITURES:

General Government	
Governing Body	120,468
Administration	686,232
Finance	605,889
Human Resources	239,663
Tax	1,825,618
Legal	185,000
Court Facilities	283,800
Administration Operations	945,949
Election Operations	282,307
Election Costs	163,880
Register of Deeds	352,491
Management Information Services	632,790
Technology	1,002,920
IT PEG Supplemental Grant	87,906
Public Buildings	383,230
County Capital Improvements	8,947
Parks & Rec Facility Maintenance	208,740
Non-Departmental Costs	<u>1,486,440</u>
Total General Government	<u>9,502,270</u>

Public Safety	
Sheriff	6,485,202
Court Security	1,084,004
Family Justice Grant	76,167
SRO's Nash Rocky Mount Schools	362,801
Jail	4,480,293
Court E.M.P.A.C.T.	101,999
Emergency Communications	2,149,781
Fire & Rescue Services	235,660
Forestry	102,555
Medical Examiner	85,000
Emergency Services	645,515
Emergency Medical Services	8,004,275
Animal Control	<u>366,286</u>
Total Public Safety	<u>24,179,538</u>

Economic and Physical Development	
Airport	175,572
Rural Trans Planning Org	140,210
Planning	362,571
Inspections	392,029
Economic Development	1,187,566
Cooperative Extension Service	338,712
Soil and Water Conservation	393,641
Total Economic and Physical Development	<u>2,990,301</u>
Human Services	
Health Department	
General Health	1,991,316
Bioterrorism Program	37,415
Comm Care of Eastern NC	189,373
Family Planning	1,001,555
Home Health	1,826,389
Community Alternatives Program (CAP)	250,211
CC4C/PCM	223,850
OB Case Management	283,985
Immunization Action Plan	34,597
AIDS	90,500
Tuberculosis	160,746
Lead Grant	14,450
Women, Infant, and Child (WIC)	583,506
Healthy Start Baby Love Plus	121,524
Breast and Cervical Cancer	61,200
Child Health	625,758
Maternal Health	682,656
Health Promotion	85,206
Environmental Health	779,607
Diabetic Care	1,750
Communicable Disease	181,594
Total Health Department	<u>9,227,188</u>
Juvenile Justice	287,467
Mental Health	241,860
Home Care Community Block Grant (HCCBG)	783,191
Social Services Department	
General 1571	10,678,959
Title IV-D 1571	1,269,390
Work First 1571	274,164
Social Services Other	1,477,529
DSS County Only Participation	29,750
Total Social Services Department	<u>13,729,792</u>
Other Human Services	
Veterans Service	102,986
Local Human Services	192,550
Aging Center	445,056
Total Other Human Services	<u>740,592</u>
Total Human Services	<u>25,010,090</u>
Cultural	
Libraries	1,069,082
Recreation	571,304
Total Cultural	<u>1,640,386</u>

Public Education	24,497,151
Lease Purchases	214,025
Debt Service	5,769,585
Contingency	25,000
TOTAL GENERAL FUND EXPENDITURES	93,828,346
Other Uses	
Transfers to Other Funds	100,000
TOTAL GENERAL FUND EXPENDITURES AND OTHER USES	93,928,346

Section 2. The following amounts are hereby appropriated in the Special Revenue Funds.

Emergency Telephone System Fund	
Revenues	496,031
Fund Balance Appropriated	83,933
	<u>579,964</u>
Expenditures	<u>579,964</u>
Controlled Substance Fund	
Revenues	10,000
	<u>10,000</u>
Expenditures	<u>10,000</u>
Federal Asset Forfeiture Fund	
Revenues	70,000
Fund Balance Appropriated	80,624
	<u>150,624</u>
Expenditures	<u>150,624</u>
Rural Operating Assist	
Revenues	190,216
	<u>190,216</u>
Expenditures	<u>190,216</u>
Revaluation Fund:	
Transfer From Other Fund	100,000
	<u>100,000</u>
Expenditures	<u>100,000</u>
Fire Districts Fund:	
Revenues	
Ad Valorem Tax	3,366,753
Fund Balance Appropriated	103,570
	<u>3,470,323</u>
Expenditures	<u>1,470,323</u>
Tourism Fund:	
Revenues	533,500
	<u>533,500</u>
Expenditures	<u>533,500</u>

Section 3. The following amounts are hereby appropriated in the Internal Service Funds.

Employee Medical / Dental Insurance Fund:

Revenues	
Premiums	5,734,200
	<u>5,734,200</u>
Expenditures	
Claims	4,550,000
Retiree Insurance Pre 65	1,083,000
Wellness Program Costs	41,000
Admin Fees	60,200
	<u>5,734,200</u>

Workers Compensation Internal Service Fund:

Revenues	
Premiums	170,000
Fund Balance Appropriated	230,000
	<u>400,000</u>
Expenditures	
Workers Compensation Operating Expenses	200,000
Excess Insurance/Admin	200,000
	<u>400,000</u>

Section 4. The following amounts are hereby appropriated in the Enterprise Funds.

Utilities Fund: Water/Sewer

Revenues	
Water & Sewer Division	2,596,200
	<u>2,596,200</u>
Expenditures	
Public Utilities Department	205,617
Water & Sewer Division	1,588,463
Debt Service	169,660
Transfer to Central Nash Water Sewer District	632,460
	<u>2,596,200</u>

Utilities Fund: Solid Waste

Revenues	
Solid Waste Disposal Division	2,922,523
	<u>2,922,523</u>
Expenditures	
Solid Waste Disposal Division	2,922,523
	<u>2,922,523</u>

TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4	<u>108,615,896</u>
---	--------------------

Section 5. The following amounts are hereby appropriated in the Enterprise Fund Central Nash Water and Sewer District Project as Amendedment 29 to the capital project ordinance.

Utilities Fund: Water/Sewer - Central Nash Water and Sewer District

Revenues	
Transfer from Nash County Utility Water/Sewer Fund	632,460
	<u>632,460</u>
Expenditures	
Interest Payment	433,460
Principal Payment	199,000
	<u>632,460</u>

Section 6. The total 2018-2019 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2018, and provides authority to complete the transactions. Funds not expended at June 30, 2018 for capital or grant projects previously approved in Budget Ordinances or Budget Amendments will be brought forward in order to complete the project. These projects include the CDBG Grants, Single Family Housing Rehabilitation Program, Homeland Security Grant, Urgent Repair Programs, Abandoned Manufacturing Home Grant, Middlesex Corporate Park Project, Courthouse Expansion Project, Southern Nash Senior Center Project, Miracle Park at Coopers Project, Rural Center Grants, Debris Removal Project, Public Safety Radio Project, Northern Nash Water/Sewer Project, the Solid Waste C&D Expansion Project and the Central Nash Water and Sewer District.

Section 7. The following taxes are hereby levied for the fiscal year 2018-2019. The County-wide tax rate is set at SIXTY-SEVEN cents (\$.67) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2018, for the purpose of raising the revenues listed as "Current Ad Valorem Taxes" in the General Fund. This county-wide rate of tax is based on an estimated total valuation of \$7,330,000,000 and an estimated collection rate of 97.50%.

Section 8. The following special fire district taxes are hereby levied for the fiscal year 2018-2019 as authorized by G. S. 69-25.4:

AREA	ESTIMATED VALUATION	TAX RATE	TAX LEVY
Stanhope Fire District	90,814,000	\$0.0750	\$68,111
Stony Creek Fire District	15,559,000	\$0.0700	\$10,891
Green Hornet Fire District	258,572,000	\$0.0700	\$181,000
Harrison Fire District	166,160,000	\$0.1000	\$166,160
Ferrells Fire District	149,649,000	\$0.1336	\$199,931
N. S. Gulley Fire District	380,231,000	\$0.1200	\$456,277
Silver Lake Fire District	11,335,000	\$0.0900	\$10,202
Sims Fire District	17,988,000	\$0.0464	\$8,346
Tri-County Fire District	151,019,000	\$0.1000	\$151,019
Salem Fire District	138,029,000	\$0.1200	\$165,635
West Mount Fire District	344,824,000	\$0.1000	\$344,824
Coopers Fire District	353,941,000	\$0.0850	\$300,850
Castalia Fire District	161,395,000	\$0.0785	\$126,696
Spring Hope Fire District	260,800,000	\$0.1000	\$260,800
Middlesex Fire District	183,417,000	\$0.0800	\$146,734
Whitakers Fire District	272,929,000	\$0.0750	\$204,697
Red Oak Fire District	561,730,000	\$0.0700	\$393,211
Momeyer Fire District	214,212,000	\$0.0800	\$171,370

Section 9: There is hereby levied for the fiscal year 2018-2019 a license tax of \$2.00 on each dog. The proceeds of such dog tax shall be deposited in the General Fund and used to defray the expenses of the Animal Control Department.

Section 10: There is hereby levied on each marriage license issued during the fiscal year 2018-2019 a fee of \$60.00. Twenty-five (\$25.00) of the proceeds of the fee shall be deposited in the General Fund, \$5.00 of the proceeds of the fee shall be paid to the North Carolina Department of Public Instruction for abused children, and \$30.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 11: There is hereby levied for the fiscal year 2018-2019, a tax for the retail sale of wine and beer in Nash County in the maximum amount permitted to be levied by counties.

Section 12: There is hereby levied during the fiscal year 2018-2019, a fee of \$125.00 per rural household. These funds shall be used for the operation of the solid waste convenience centers. The fees will be billed with the Nash County tax statements.

Section 13: There is hereby levied during the fiscal year 2018-2019, a fee of \$48 per ton which includes a mandatory state tax of \$2 per ton for tipping fees for the Construction and Demolition landfill and yard waste. This fee shall be used for the operation of the C & D landfill and yard waste removal.

Section 14: There is hereby levied during the fiscal year 2018-2019, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied during the fiscal year 2018-2019, a fee of \$10.00 for farmer's market Saturday's space rental; Wednesday's space rental will be \$5.00.

Section 16: There is hereby levied for fiscal year 2018-2019, Residential and Commercial permits as follows:

I. Residential Permit Fees

1. Building***

- | | |
|------------------------------------|----------------------|
| a. New Construction and Additions* | |
| i. 0 – 1200 | .17 per square foot* |
| ii. 1201 – 2500 | .21 per square foot* |
| iii. 2501 – 3000 | .23 per square foot* |
| iv. 3001 & greater | .25 per square foot* |

Example: 2400 sq.ft. new construction 2400 x .21 = \$504 plus applicable trade work from section I (2).

- | | |
|---|----------------------|
| b. Alterations, Renovations, and Accessory Structures | |
| i. Gross Floor Area | .20 per square foot* |
| ii. Open Shelter (open on all sides) | .15 per square foot* |

c. A **\$10.00** Fee for the Homeowners Recovery Fund will collected in accordance with G.S. 87-15.6

2. Trade Work (each contractor)

- | | |
|---------------|-------------------|
| a. Electrical | \$55.00 per job** |
| b. Mechanical | \$55.00 per job** |
| c. Plumbing | \$55.00 per job** |

3. Building Plans Review

- | | |
|-------------------------------|-------------------------------------|
| a. New Dwelling | \$26.00 |
| b. Addition (covered) | \$16.00 |
| c. All Other (ncluding decks) | \$10.00 |
| d. Re-Review fee | 1/2 of original fee (per re-review) |

* Gross floor area with no deduction for corridors, stairs, closets, garages, or other features.

Includes energy inspection.

**Each contractor on job.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

II. Residential Miscellaneous Permit Fees

1. Building*

- | | |
|----------------------------------|---------|
| a. Misc. Permit | \$55.00 |
| b. Moving of Building*** | \$55.00 |
| c. Rehab Dwelling (grant funded) | \$55.00 |
| d. Swimming Pool** | \$55.00 |
| e. Demolition | - |

2. Electrical

- | | |
|------------------------|---|
| a. Misc. Permit | \$55.00 |
| b. Service Change | \$55.00 |
| c. Photovoltaic System | \$ 5 per panel ****/Minimum fee \$55.00 |

3. Mechanical	
a. Misc. Permit	\$55.00
b. New Unit Installation w/ducts	
(1 st Unit)	\$55.00
(ea. addl.)	\$35.00
c. Mechanical Replacement	
(1 st Unit)	\$55.00
(ea. addl.)	\$30.00
d. Gas Piping	\$55.00
4. Plumbing	
a. Misc. Permit	\$55.00
b. Water Heater	\$55.00
c. Gas Piping	\$55.00
5. Building Plans Review***	\$10.00
6. Re-Review fee	1/2 of original fee (per re-review)

*All applicable trade permit fees shall be taken from Section II.

**Building Permit required for swimming pools if project is valued at \$5,000 or greater.

***For any building permit requiring plans review in Section II (1).

****Renovation fee may also apply depending on the scope of work.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

III. Residential Manufactured Home Permit Fees*

1 Manufactured Housing***	
a. HUD Labeled Homes	\$50.00
b. Modular Home On/Off Frame****	\$200.00
2. Trade Work (each contractor)	
a. Electrical	\$50.00 per job**
b. Mechanical	\$50.00 per job**
c. Plumbing	\$50.00 per job**
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

*Trade permit fees are taken from Section III (2) as part of the original set-up. All other trade work fees from Section II.

**Each contractor on job.

***Fees for additions and field finished areas are taken from Section I (1) when performed as part of the original set-up. (example: garage/carport addition and/or completing the 2nd floor)

****A \$10.00 Fee for the Homeowners Recovery Fund will be collected in accordance with G.S. 87-15.6

Note:

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momeyer, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zoning Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

Nash County Zoning Permits are \$10.00

IV. Commercial Permit Fees

- | | |
|-----------------------------------|----------------------|
| 1. New and All Other Construction | |
| a. Building | .12 per square foot* |
| b. Electrical | .08 per square foot* |
| c. Plumbing | .07 per square foot* |
| d. Mechanical | .07 per square foot* |

* Permit Fees for Building, Electrical, Plumbing, & Mechanical shall be based on the following computations with a minimum fee of \$55.00 per trade. Fee applied by this section is for the primary contractors. All other contractors should take fee from Section V.

A = Total gross building floor area of construction

B = Fee per square foot (from table above)

Total Gross Floor Area of Construction (square feet)	Fee Computation
---	------------------------

0 – 5000 Sq. Ft.

A x B = Permit Fee

5001 – 15000 Sq. Ft.

(A x B x .75) + (1250 x B) = Permit Fee

15001 Sq. Ft. and Above

(A x B x .50) + (5000 x B) = Permit Fee

2. Additions to Existing Structures

All permit fees shall be based on the computation of fees in Section IV (1), "All Other Construction" with a minimum fee of \$55.00

3. Renovations and Repairs to Existing Structures

The permit fee shall be based on the computation of fees in Section IV (1), "All Other Construction" divided in half (.5), with a minimum fee of \$55.00. Nonstructural roof repair/replacement that requires a permit shall be based on the computation of fees in Section III (1). "All Other Construction" divided by 5 (.20), with a minimum fee of \$55.00. All Construction permit fees for electrical, plumbing, and mechanical work shall be based on the area of construction used for building permit fee purposes when a building permit is required as part of the project. (If work does not require a building permit, the applicable trade permit fees shall be taken from Section V.)

4. Change of Occupancy Within an Existing Building

All permit fees shall be based on the process described in Section IV (3) above, utilizing the new occupancy for fee determination purposes with a minimum fee of \$55.00

5. Shell and/or Foundation

All permit fees shall be based on the computation of fees in Section IV (1) "All Other Construction." The interior completion permit fee for all previously installed systems permitted under Section IV (1) shall be taken from Section IV (3), with a minimum of \$55.00 per trade.

6. Building Plans Review

- | | |
|--------------------------------------|-------------------------------------|
| a. New Building | \$80.00 |
| b. Addition and Accessory Structures | \$16.00 per trade |
| c. All Other | \$10.00 per trade |
| d. Re-review fee | 1/2 or original fee (per re-review) |

Minimum Permit Fee

\$55.00

Re-Inspection Fee

\$75.00

Failure to Obtain Permit

\$150.00

Approved After Hours Inspection (Min. 2 Hr.)

\$50.00 / Hour (Per Inspector)

V. Commercial Miscellaneous Trade Permit Fees

1. Building*	
a. Misc.	\$55.00
b. Moving of Building***	\$55.00
c. Swimming Pool	\$60.00
d. Sign w/footing	\$55.00
e. Demolition	\$ -
f. Towers** (communication, radio, & TV)	\$100.00
g. Modular Unit (ie. classroom, office, etc.)	\$185.00
2. Electrical	
a. Misc. Permit	\$55.00
b. Service Change 400 amperes or less	\$60.00
Over 400 amperes	\$75.00
c. Standby Generator	\$100.00
d. Photovoltaic System	\$5.00 per panel *****/ Minimum fee \$55.00
3. Mechanical	
a. Misc. Permit	\$55.00
b. New Unit Installation with or without ducts	
(1 st Unit)	\$65.00
(ea. addl.)	\$45.00
c. Mechanical Replacement	
(1 st Unit)	\$60.00
(ea. addl.)	\$35.00
d. Gas Piping	\$55.00
e. Commercial Exhaust System	\$35.00 each
f. Boiler (over 200k and up)	\$65.00 each
g. Unit Heater	\$30.00 each
h. Coolers (Refrigeration)	\$35.00 each
4. Plumbing	
a. Misc. Permit	\$55.00
b. Water Heater	\$55.00
c. Gas Piping	\$55.00
d. Plumbing Fixtures	\$15.00 each
e. Fire Sprinklers	\$1.40 per head
5. Plans Review***	\$10.00 per trade
6. Re-review fee	1/2 of original fee (per re-view)

*All applicable trade permit fees shall be taken from Section V.

**Does not include Building or Electrical Inspections for equipment building(s)/slab(s).

***For any permit requiring plan review in Section V.

****Renovation fee may also apply depending on the scope of work.

*****PV Panel as defined by the NEC

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

VI. Miscellaneous Fees

1. Licensing Inspection (Group Homes, ABC, Home Day Cares, etc.)	\$30.00
2. Certificate of Occupancy* (Commercial)	\$40.00
3. Permit Refund Processing**	20% of Permit Fee to be withheld, not to exceed \$50; Plan Review fee nonrefundable if review has begun
4. Reinstate Expired Permit	50% of Original Permit Fee
5. Change of Contractor	\$55.00

*Existing Building

**Applies to valid permits in which the work as not commenced

VII. Zoning and Subdivision Fees

Note:

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momery, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zone Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

Note:

Recording fees apply for plats or other documents required to be recorded; payable to Nash County Register of Deeds and paid at time of plat approval or conditional use/special use permit approval.

Subdivision Fees:

Plats (Staff-Level Review):

1. Recombination / Exempt Plat	\$25
2. Minor Final Plat (2 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
3. Major Final Plat (9 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
4. Major Preliminary Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$75 + \$10 / lot
5. Major Final Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$25

Plats (Planning Board Review):

1. Major Sketch Plan	\$50
2. Major Preliminary Plat	\$100 + \$10 / lot
3. Subdivision Access Easement Review Fee	\$25
4. Subdivision Waiver Request Fee	\$25

Other:

1. Subdivision Bond Legal Review Fee	\$200
2. Street Sign for New Development/Intersection	60 per blade

Zoning and Related Fees:

1. Zoning Permit	\$10
2. Rezoning Application	\$200
3. 3rd Party Rezoning (Supplemental Fee)	\$100
4. Conditional Rezoning Application*	\$245*
5. Conditional Use Permit Application*	\$245*
6. Land Development Plan Text or Map Application	\$200
7. Special Use Permit Application	\$200*
8. Variance Application	\$100
9. UDO Text Amendment	\$200
10. Change of Use Permit	\$100
11. Street Closing Petition	\$450
12. Road Name Change	\$150 + \$60 per sign blade
13. Wireless Communications Review	
a. New Facility/Substantial Modification	\$3,500
b. Collocation/Eligible Facilities	\$1,000
14. Site Plan Review (new nonresidential sites)	\$50

Note: County-initiated text and map amendments are not subject to fees.

*If Approved, document recording fees are required per ROD fee schedule

VIII. Stormwater Fees

1. Stormwater Review Base Fee* \$35
(Review Of Nutrients & Peak Flow Coverage and/or Exemption)
2. Pre-Post Peak Flow Calculations** \$250
3. Engineer Review – Per Development \$1,500
(Base Review includes final construction inspection)
4. Additional Engineer Reviews** \$350 min
(Up to total stormwater review cost)
5. Construction Re-inspections *** (each) \$150 each
Explanation: This fee is for any additional inspections required in excess of the required final construction inspection
6. Stormwater Facility Financial Security (UDO 12-1.14-B2)***
Greater of: 15% of total construction costs of BMP OR estimated cost of maintenance for ten (10) years according to approved maintenance plan.
Explanation: This item has been in the UDO since 1999 and applies to engineered stormwater facilities (BMPs in Tar Pam Overlay developments or high-density watershed developments). Adding to fee schedule gives additional notice to developers for estimating costs.
7. Stormwater Document Recording Fees ** per ROD fee schedule
Explanation: Actual cost to record approved documents (stormwater permits, conservation easements, etc.)

*Fee to be paid at time of submittal of subdivision or site plan in Tar-Pam Basin.

**Fee to be paid prior to site plan or preliminary plat approval.

***Fee to be paid prior to final plat recordation.

Section 17: There is hereby levied for fiscal year 2018-2019, Public Utilities fees as follows:

I. Public Utility Fees

1. Application Fee \$20
2. Deposit Fee (Water-Residential) (\$0, \$40, \$80)*
3. Deposit Fee (Sewer-Residential) (\$0, \$40, \$80)*
4. Deposit Fee (Commercial/Industrial) \$50 min based on projected 2-Month
5. Late Fee \$10
6. Reconnection/Delinquent Fee \$50
7. Bulk Hydrant Meter Setup Fee \$50
8. Water and Sewer Availability Fee (per month) \$20

*Deposit Fee For "New Customers" (\$0 low risk, \$40 medium risk, \$80 high risk)

Online Utility Exchange Credit Check (Recheck after 3 years) \$10
(Initial credit check is included in application fee above)

II. Monthly Usage Fees

1. Residential and Commercial

Water Usage (Gallons)	Water Usage Fee	Sewer Usage Fee
Base	\$30.00	\$20.00
1 - 3,000	+\$6.00 / 1,000 gal.	+\$9.00 / 1,000 gal.
3,001 - 6,000	+\$7.75 / 1,000 gal.	+\$9.50 / 1,000 gal.
6,001 - 9,000	+\$9.50 / 1,000 gal.	+\$10.00 / 1,000 gal.
9,001 - 12,000	+\$10.25 / 1,000 gal.	+\$10.50 / 1,000 gal.
>12,000	+\$11.00 / 1,000 gal.	+\$11.00 / 1,000 gal.

Note: Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into affect immediately to the current billing cycles. Stage 3, all water usages above 5,000 gallons will be billed with an additional 10% charge above the rates provided above. Stage 4, all water usages above 1,000 gallons will be billed with an additional 25% charge above the rates provided above. Conservation Rates also apply to Bailey Area system. Applicable fines for violations of any restrictions are provided in the County's most recent "Water Shortage Response Plan".

2. Industrial (With Tap of 8" or larger)

Water Usage (Gallons)	Sewer Usage Fee
Base	\$100.00
1 – 9,000,000	+\$6.00 / 1,000 gal.
>9,000,000 gal.	+\$5.20 / 1,000 gal.

Water Usage (Gallons)	Sewer Usage Fee
Base	\$20.00
1– 5,000	+\$10.00 / 1,000 gal.
>5,000 gal.	+\$10.50 / 1,000 gal.

Note: Industrial Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into effect immediately on the current billing cycle. Stage 3, all water usages above 2,000 gallons will be billed with an additional 25% charge above the rates provided above, with Stage 4 at an additional 50% charge above the rates provided above. However, if the County Manager determines that the high-volume water user has met the Stage 3 or 4 reduction requirements of the Water Conservation Ordinance, no conservation rate will be applied.

3. Mobile Home Park and Farm Worker/Migrant Camp Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Mobile Home Park Water Usage Fee	Farm Worker / Migrant Camp Water Usage Fee
Per 1,000 gal.	\$7.00 / 1,000 gal.	\$5.00 / 1,000 gal.

Note: The Farm Worker / Migrant Camp bulk rate shall be for large temporary worker housing operations such as dormitory style housing, and not for a single residential dwelling. The rate shall only be applied for worker consumption demands and not for farming use or irrigation. The purpose of this rate is to encourage the connection and consumption of public water with its benefits to large numbers of temporary workers who otherwise would be served by a community water system. Public utilities shall approve this rate prior to connection.

III. Capacity Fees

This fee shall be paid to Nash County prior to the tap being installed.

1. Water

3/4" Tap	\$250
1" Tap	\$500
1 1/2" Tap	\$1,250
2" Tap	\$2,000
3" Tap	\$3,000
4" Tap	\$4,000
6" Tap	\$6,000
> 6" Tap	Minimum of \$6,000; exact fee will be determined by Public Utilities.

2. Sewer		
4" Tap	\$500	
6" Tap	\$3,000	
>6" Tap	Minimum of \$6,000; exact fee determined by Public Utilities.	

IV. Connection Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

1. Water*		
3/4" Tap	\$800	\$550
1" Tap	\$1,000	\$640
>1" Tap	At County Cost + 10%	At County Cost 10%
2. Sewer*		
4" Tap (same side of road)	\$1,500	
4" Tap (opposite side of road)	\$2,300	
>4" Tap	At County Cost +10%	

* Note: The County will be responsible for installing taps once paid.

** Note: The Irrigation Split Tap also shall include the cost of the Meter Fee below.

V. Water Service Discount Rate on Connection, Capacity & Meter Fees

1. Residential and Commercial - 3/4" Taps
 - * \$150 prior to construction;
 - * \$400 during construction; and,
 - * at the prevailing fees thereafter.
2. Residential and Commercial - 1" Taps
 - * \$300 prior to construction;
 - * \$600 during construction; and,
 - * at the prevailing fees thereafter.

VI. Meter Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

Water	
3/4" Meter	\$250
1" Meter	\$360
1 1/2" Meter	\$525
>1 1/2" Meter	At County Cost + 10%

Section 18: There is hereby levied for fiscal year 2017-2018, Emergency Medical Service billing fees as follows:

Basic Life Support Non-emergency	\$250
Basic Life Support Emergency	\$350
Advanced Life Support	\$400
Advanced Life Support 2	\$600
Loaded Mileage	\$7.50/per mile
Treatment No Transport	\$150
Percutaneous Coronary Intervention (PCI) Stand by	\$575

Section 19: The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- I. The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- II. The County Manager may transfer amounts up to \$5,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- III. The County Manager may transfer \$10,000 from any contingency appropriation within a fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.

Section 20: Contractual Obligations, the County Manager and his designee are hereby authorized to execute contractual documents under the following conditions:

- a. They may award and execute contracts from construction or repair projects which do not require formal competitive procedures that are within budgeted departmental appropriations.
- b. They may reject bids and re-advertise for bids for all formal bids of apparatus, supplies, material and equipment as stated in G. S. 143-129.
- c. They may award and execute contracts for (1) purchases of apparatus, supplies and materials, or equipment that do not require formal competitive bid procedures and within the budgeted departmental appropriations; (2) leases of non capital assets within departmental appropriations; and (3) contracted and professional services which are within budgeted departmental appropriations.
- d. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- e. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.
- f. The County Manager may approve change orders up to \$25,000 per occurrence within a budgeted project with an official report to the Board at the next regular meeting of the Board of Commissioners.
- g. They are authorized to declare surplus any personal property valued at less than Thirty Thousand Dollars for any one item or group of items, to set its fair market value, and to convey title to the property for the county in accordance with N.C.G.S. 160A-266 (c).

Section 21: Encumbrances as of June 30, 2018

Funds appropriated in the FY2017-2018 Budget and encumbered on June 30, 2018 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 22: The Court Facility Fees as received under the Statutes of the State of North Carolina by the County treasury are hereby appropriated to be used in the maintenance and operations of the court areas and the repairing or provisions of furnishings as required and approved.

Section 23: Copies of the 2018-2019 Budget as provided herein remain open for public inspection and have been furnished to the Budget Officer, Finance Officer and Clerk to the Board of County Commissioners as required by the laws of the State of North Carolina.

Section 24: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2018 and ending June 30, 2019 was adopted by the Nash County Board of Commissioners in a public hearing held on June 4, 2018 on the proposed 2018-2019 Budget in accordance with North Carolina General Statutes.

This Ordinance is presented this 4th day of June, 2018.

Robbie B. Davis, Chairman

Attest: Janice Evans, Clerk to the Board

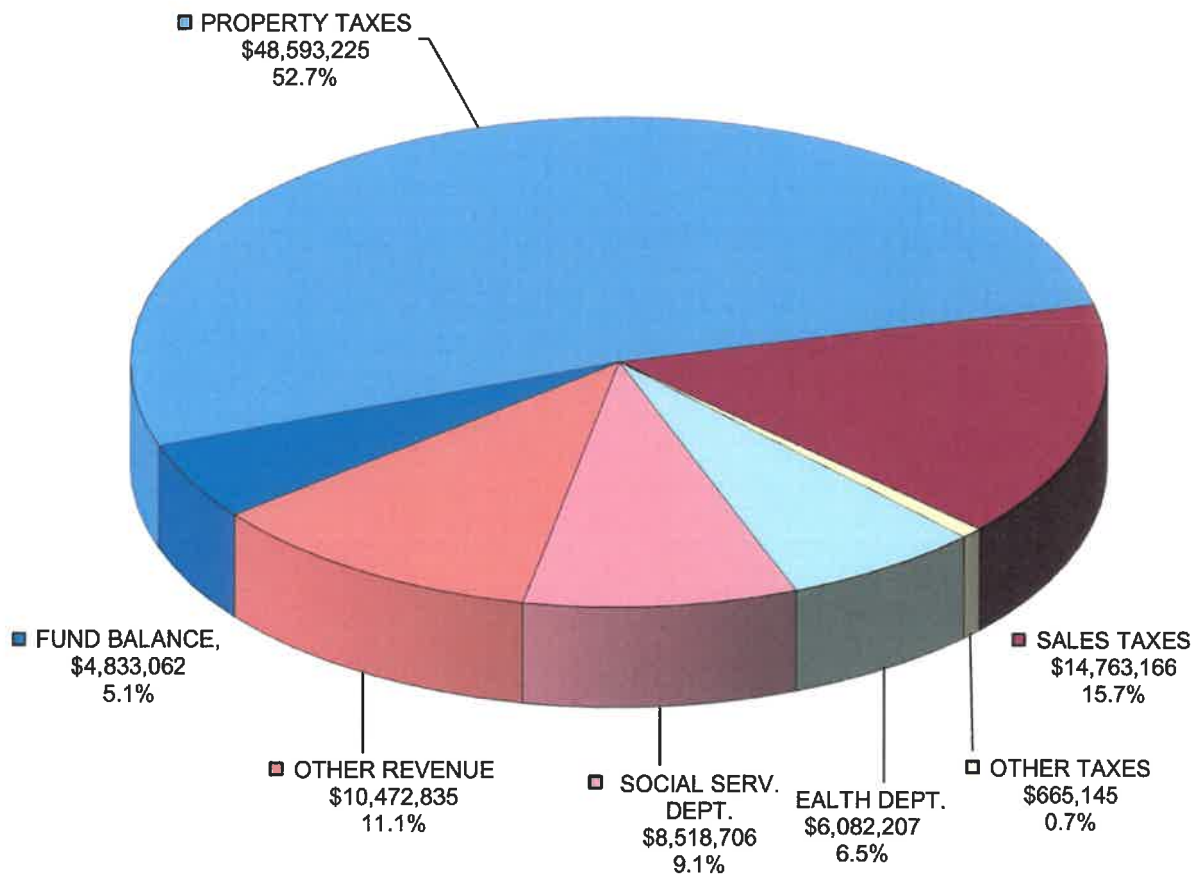


NASH COUNTY, NORTH CAROLINA
REVENUES

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED BUDGET 2017-2018	APPROVED 2018-2019	CHG
GENERAL FUND:					
PROPERTY TAXES	\$ 50,342,437	\$ 47,938,443	\$ 47,938,443	\$ 48,593,225	1.4%
SALES TAXES	14,334,997	13,928,335	13,928,335	14,763,166	6.0%
OTHER TAXES	671,885	612,000	622,000	665,145	8.7%
HEALTH DEPARTMENT	5,134,938	5,966,815	6,083,020	6,082,207	1.9%
SOCIAL SERVICES DEPARTMENT	11,288,449	8,656,213	9,183,549	8,518,706	-1.6%
OTHER REVENUE	11,008,779	9,798,458	10,426,490	10,472,835	6.9%
FUND BALANCE	0	3,382,570	6,148,364	4,833,062	42.9%
	\$ 92,781,485	\$ 90,282,834	\$ 94,330,201	\$ 93,928,346	4.0%
TRANSFERS IN	56,755	25,000	25,000	0	
OTHER FINANCING SOURCES	19,029,072	0	1,700,000	0	0.0%
TOTAL GENERAL FUND	\$ 111,867,312	\$ 90,307,834	\$ 96,055,201	\$ 93,928,346	4.0%
OTHER FUNDS:					
ECONOMIC DEVELOPMENT	83,160	0	50,000	0	0.0%
EMERGENCY TELEPHONE SYS FUND	436,927	636,230	636,230	579,964	-8.8%
CONTROLLED SUBSTANCE FUND	40,636	60,000	142,062	10,000	-83.3%
FEDERAL ASSET FORFEITURE FUND	174,491	137,502	243,226	150,624	9.5%
RURAL OPERATING ASSISTANCE	190,701	190,216	190,216	190,216	0.0%
REVALUATION FUND	115,682	145,000	145,000	100,000	-31.0%
FIRE DISTRICTS FUND	3,279,725	3,333,625	3,333,625	3,470,323	4.1%
TOURISM FUND	471,456	493,500	493,500	533,500	8.1%
UTILITIES FUND	5,398,996	5,260,835	5,816,826	5,518,723	4.9%
INTERNAL SERVICE FUND	4,180,755	5,640,918	5,640,918	6,134,200	8.7%
TOTAL ALL FUNDS	\$ 126,239,841	\$ 106,205,660	\$ 112,746,804	\$ 110,615,896	4.2%
EMPLOYEES:					
FULL TIME	634.70	638.59	639.80	646.09	1.2%
PART TIME	75.88	48.30	48.55	49.30	2.1%
TOTAL	710.58	686.89	688.35	695.39	1.2%

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

REVENUES BY SOURCE
2018-2019 BUDGET

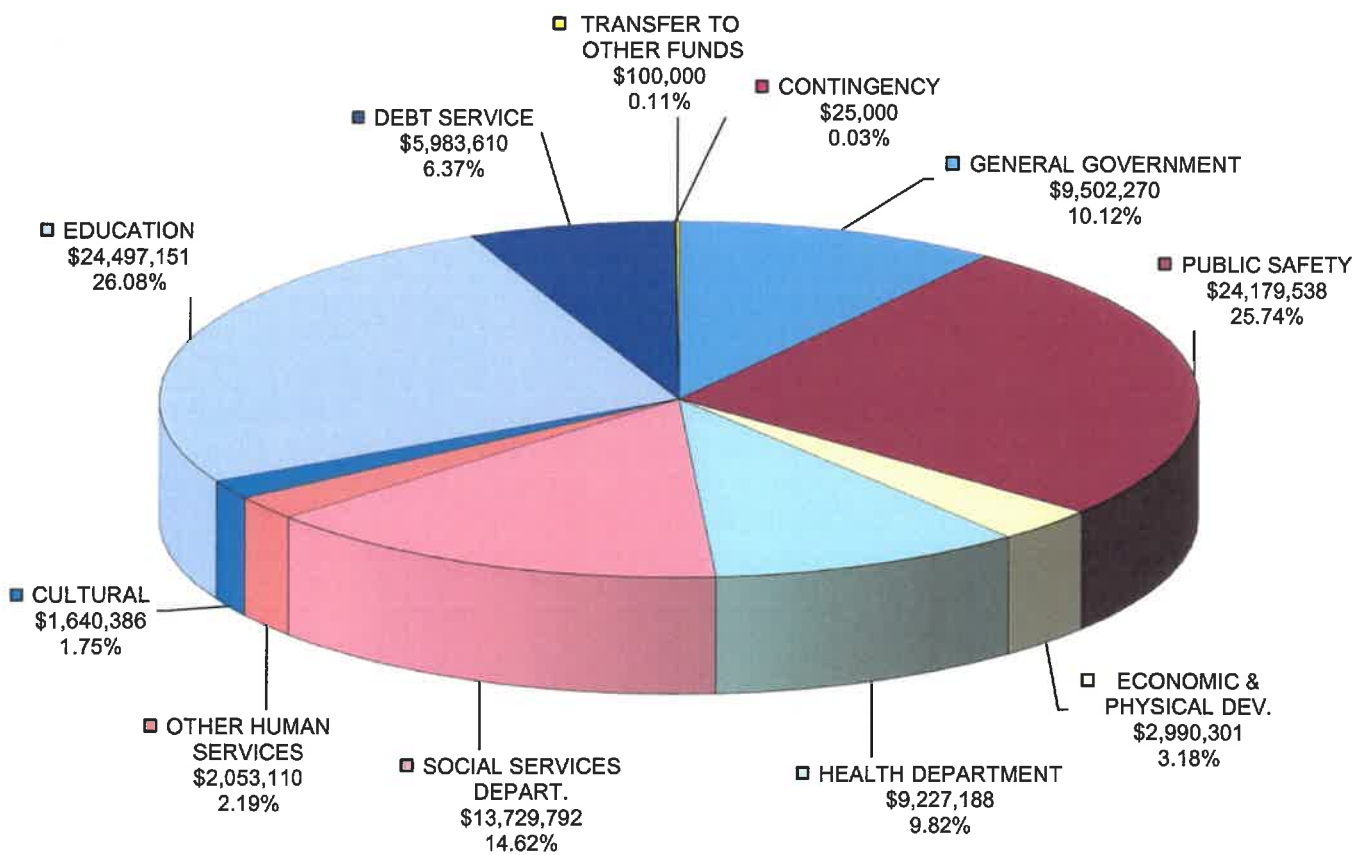


NASH COUNTY, NORTH CAROLINA
EXPENSES

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED BUDGET 2017-2018	APPROVED 2018-2019	CHG
GENERAL FUND:					
GENERAL GOVERNMENT	\$ 8,682,014	\$ 9,244,830	\$ 9,780,488	\$ 9,502,270	2.8%
PUBLIC SAFETY	21,031,490	21,986,838	22,520,529	24,179,538	10.0%
ECONOMIC & PHYSICAL DEV.	2,368,379	2,746,202	2,879,512	2,990,301	8.9%
HEALTH DEPARTMENT	8,357,943	9,246,569	9,464,082	9,227,188	-0.2%
SOCIAL SERVICES DEPARTMENT	15,912,043	13,667,446	14,242,327	13,729,792	0.5%
OTHER HUMAN SERVICES	1,789,446	1,840,229	2,018,979	2,053,110	11.6%
CULTURAL	1,585,576	1,580,461	1,608,910	1,640,386	3.8%
EDUCATION	24,447,474	24,087,336	24,097,336	24,497,151	1.7%
DEBT SERVICE	23,863,882	5,817,923	7,542,103	5,983,610	2.8%
CONTINGENCY	0	25,000	25,000	25,000	0.0%
	\$ 108,038,247	\$ 90,242,834	\$ 94,179,266	\$ 93,828,346	4.0%
TRANSFER TO OTHER FUNDS	1,146,755	65,000	1,875,935	100,000	53.8%
OTHER FINANCING USES	0	0	0	0	0.0%
TOTAL GENERAL FUND	\$ 109,185,002	\$ 90,307,834	\$ 96,055,201	\$ 93,928,346	4.0%
OTHER FUNDS:					
ECONOMIC DEVELOPMENT FUND	280,737	0	50,000	0	0.0%
EMERGENCY TELEPHONE SYS FUND	394,854	636,230	636,230	579,964	-8.8%
CONTROLLED SUBSTANCE FUND	43,872	60,000	142,062	10,000	-83.3%
FEDERAL ASSET FORFEITURE FUND	149,794	137,502	243,226	150,624	9.5%
RURAL OPERATING ASSISTANCE	190,216	190,216	190,216	190,216	0.0%
REVALUATION FUND	227,466	145,000	145,000	100,000	-31.0%
FIRE DISTRICTS FUND	3,187,183	3,333,625	3,333,625	3,470,323	4.1%
TOURISM FUND	447,096	493,500	493,500	533,500	8.1%
ENTERPRISE FUNDS	5,154,130	5,260,835	5,816,826	5,518,723	4.9%
INTERNAL SERVICE FUND	4,689,492	5,640,918	5,640,918	6,134,200	8.7%
TOTAL ALL FUNDS	\$ 123,949,842	\$ 106,205,660	\$ 112,746,804	\$ 110,615,896	4.2%

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

EXPENDITURES BY FUNCTION
2018-2019 BUDGET



NASH COUNTY, NORTH CAROLINA

2018-2019 ANNUAL BUDGET
FIRE DISTRICT TAX RATES

<u>FIRE DISTRICT</u>	<u>APPROVED TAX RATE 2017-2018</u>	<u>REQUESTED TAX RATE 2018-2019</u>	<u>INCREASE</u>
Stanhope	0.075	0.075	0.0000
Stony Creek	0.070	0.070	0.0000
Green Hornet	0.070	0.070	0.0000
Harrison	0.100	0.100	0.0000
Ferrells	0.1336	0.1336	0.0000
N. S. Gulley	0.1200	0.1200	0.0000
Silver Lake	0.090	0.090	0.0000
Sims	0.0464	0.0464	0.0000
Tri-County	0.100	0.100	0.0000
Salem	0.120	0.120	0.0000
West Mount	0.100	0.100	0.0000
Coopers	0.085	0.085	0.0000
Castalia	0.0785	0.0785	0.0000
Spring Hope	0.090	0.100	0.0100 *
Middlesex	0.080	0.080	0.0000
Whitakers	0.075	0.075	0.0000
Red Oak	0.070	0.070	0.0000
Momeyer	0.080	0.080	0.0000

* Requesting Tax Rate Increase in FY2018-2019 from 0.09 to 0.10



Spring Hope Volunteer Fire Department

Post Office Box 806
Spring Hope, North Carolina 27882

To: Brian Brantley

Spring Hope Fire Department, Tar River Fire District, is requesting an increase in our fire tax from our current rate of 0.9 cent to 0.10 cent.

This request is being made after thoughtful consideration and strategic planning by both our officers and the board of directors. Our department needs to update and replace personal protective equipment that is critical to the safety and survival of our firefighters. With growing demands each and every year additional funding is needed so that we can continue to provide the best service possible to the citizens of the Tar River Fire District and surrounding areas.

Respectfully,

Travis A. Green

Fire Chief

Spring Hope Fire Department



GENERAL GOVERNMENT**General Fund Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	106,954	82,356	82,356	81,080	-1.5%
LOCAL	0	60,000	60,000	0	-100.0%
CHARGES & FEES	520,423	487,000	523,429	472,000	-3.1%
GENERAL FUND	0	8,615,474	9,114,703	8,949,190	3.9%
TOTAL	\$ 627,377	9,244,830	9,780,488	9,502,270	2.8%

EXPENSES:

SALARIES & BENEFITS	\$ 5,199,942	5,400,720	5,401,339	5,764,612	6.7%
PROFESSIONAL SERVICES	123,270	160,000	310,000	185,000	15.6%
SUPPLIES & OPERATIONS	2,672,202	3,027,163	3,167,147	3,205,658	5.9%
CAPITAL OUTLAY	641,273	601,947	847,002	297,000	-50.7%
CONTRACTS & GRANTS	45,327	55,000	55,000	50,000	-9.1%
TOTAL	\$ 8,682,014	9,244,830	9,780,488	9,502,270	2.8%

EMPLOYEES:

FULL TIME	62.00	62.00	62.50	64.50	4.0%
PART TIME	3.03	2.00	2.00	2.00	0.0%
TOTAL	65.03	64.00	64.50	66.50	3.9%

SIGNIFICANT CHANGES:

The General Government function provides the administrative support for county government. This function includes the Board of Commissioners, County Manager, Finance, Human Resources, Tax Administration, Board of Elections, Register of Deeds, Management Information Services, Public Buildings, Court Facilities, Administrative Operations for the County Office Building and County Capital Improvements. The following pages explain each fund and changes for next year.

GOVERNING BODY**General Fund 0104110**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	119,085	119,085	120,468	1.2%
TOTAL	\$ 0	119,085	119,085	120,468	1.2%

EXPENSES:

SALARIES & BENEFITS	\$ 69,728	71,350	71,350	73,383	2.8%
SUPPLIES & OPERATIONS	43,835	47,735	47,735	47,085	-1.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 113,563	119,085	119,085	120,468	1.2%

SIGNIFICANT CHANGES:

The Governing Body budget includes costs associated with the Board of Commissioners.

ADMINISTRATION**General Fund 0104120**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	655,603	655,603	686,232	4.7%
TOTAL	\$ 0	655,603	655,603	686,232	4.7%

EXPENSES:					
SALARIES & BENEFITS	\$ 584,309	610,363	610,982	638,397	4.6%
SUPPLIES & OPERATIONS	35,382	45,240	44,621	47,835	5.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 619,691	655,603	655,603	686,232	4.7%

EMPLOYEES:					
FULL TIME	4.00	5.00	5.00	5.00	0.0%
PART TIME	0.48	0.00	0.00	0.00	0.0%
TOTAL	4.48	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The Administration budget includes costs for the County Manager's office, which includes the County Manager, Assistant County Manager, Administrative Assistant/Clerk to the Board and Grants and Intergovernmental Relations. The FY18-19 budget for salaries and benefits increased due to cost of living adjustment.

FINANCE**General Fund 0104130**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	562,008	562,008	605,889	7.8%
TOTAL	\$ 0	562,008	562,008	605,889	7.8%

EXPENSES:

SALARIES & BENEFITS	\$ 528,024	533,128	533,128	577,094	8.2%
SUPPLIES & OPERATIONS	16,020	28,880	28,880	28,795	-0.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 544,044	562,008	562,008	605,889	7.8%

EMPLOYEES:

FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.00	7.00	7.00	7.00	0.0%

SIGNIFICANT CHANGES:

The Finance Department provides general accounting and payroll services to all county departments. General accounting includes recording and reporting receipts, expenditures, payables, investments, debt service, budgeting, accounting controls, and preparation of the county's monthly and year end financial statements, audit, and other financial reports. The FY18-19 budget for salaries and benefits increased due to cost of living adjustment and grade level adjustments to reflect work requirements.

DISASTER RECOVERY COST**General Fund 0104131**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 112,647	0	0	0	0.0%
STATE	24,195	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 136,842	0	0	0	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 46,430	0	0	0	0.0%
SUPPLIES & OPERATIONS	50,586	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 97,016	0	0	0	0.0%

SIGNIFICANT CHANGES:

This budget was set-up in FY16-17 to record expenditures associated with Hurricane Matthew. No funds budgeted for FY17-18 or FY18-19.

HUMAN RESOURCES**General Fund 0104135**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	242,987	245,987	239,663	-1.4%
TOTAL	\$ 0	242,987	245,987	239,663	-1.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 287,889	229,137	229,137	223,863	-2.3%
SUPPLIES & OPERATIONS	9,103	13,850	16,850	15,800	14.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 296,992	242,987	245,987	239,663	-1.4%

EMPLOYEES:					
FULL TIME	4.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	4.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Human Resource Department is responsible for maintaining county benefits, personnel records, and the county's pay and classification system. The FY18-19 budget for salaries and benefits decreased due to turnover of two long time employees. Operations increased to cover fitness room upkeep, including preventative maintenance costs on exercise equipment.

TAX**General Fund 0104140**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,699,238	1,703,123	1,825,618	7.4%
TOTAL	\$ 0	1,699,238	1,703,123	1,825,618	7.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 1,325,871	1,311,942	1,311,942	1,440,832	9.8%
SUPPLIES & OPERATIONS	328,105	387,296	391,181	384,786	-0.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 1,653,976	1,699,238	1,703,123	1,825,618	7.4%

EMPLOYEES:					
FULL TIME	20.00	20.00	20.00	21.00	5.0%
PART TIME	0.70	0.70	0.70	0.70	0.0%
TOTAL	20.70	20.70	20.70	21.70	4.8%

SIGNIFICANT CHANGES:

The Tax Office is responsible for valuation and collection of taxes. FY18-19 budget for salaries and benefits increased due to addition of one Real Property Appraiser position, cost of living adjustment and grade level adjustment to reflect work requirements.

LEGAL SERVICES**General Fund 0104150**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	160,000	310,000	185,000	15.6%
TOTAL	\$ 0	160,000	310,000	185,000	15.6%

EXPENSES:

PROFESSIONAL SERVICES	\$ 123,270	160,000	310,000	185,000	15.6%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 123,270	160,000	310,000	185,000	15.6%

SIGNIFICANT CHANGES:

The Legal Services budget includes the cost of the County Attorney for general legal costs. The FY18-19 budget reflects a \$25,000 increase due to ongoing projects.

COURT FACILITIES**General Fund 0104160**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	95,493	86,000	86,000	83,000	-3.5%
GENERAL FUND	0	97,296	97,296	200,800	106.4%
TOTAL	\$ 95,493	183,296	183,296	283,800	54.8%

EXPENSES:

SALARIES & BENEFITS	\$ 0	2,400	2,400	0	-100.0%
SUPPLIES & OPERATIONS	181,080	180,896	180,896	283,800	56.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 181,080	183,296	183,296	283,800	54.8%

SIGNIFICANT CHANGES:

The Court Facilities budget is used to maintain buildings, equipment and operating supplies for the Nash County Courthouse and Court Facilities. The decrease in the FY18-19 budget for salaries and benefits is for the Jury Commission funded every other year. The increase in supplies and operations is primarily due to anticipated increases in utilities and service maintenance contracts necessary for the new courthouse.

ADMINISTRATION BUILDING**General Fund 0104165**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	889,813	904,046	945,949	6.3%
TOTAL	\$ 0	889,813	904,046	945,949	6.3%

EXPENSES:

SALARIES & BENEFITS	\$ 505,551	550,557	550,557	621,399	12.9%
SUPPLIES & OPERATIONS	242,859	299,256	323,189	279,550	-6.6%
CAPITAL OUTLAY	20,098	40,000	30,300	45,000	12.5%
TOTAL	\$ 768,508	889,813	904,046	945,949	6.3%

EMPLOYEES:

FULL TIME	9.00	9.00	9.50	10.50	16.7%
PART TIME	0.90	0.90	0.90	0.90	0.0%
TOTAL	9.90	9.90	10.40	11.40	15.2%

SIGNIFICANT CHANGES:

The Administration Building budget includes the cost to maintain the Administrative Building. The FY17-18 salaries and benefits includes the transfer of 25% FTE for both Public Utility Facilities Director and the Assistance Director positions. The FY18-19 budget includes one new Facility Maintenance Technician position, cost of living adjustments and grade level adjustments to reflect work requirements. Capital outlay includes \$15,000 to seal the parking lot, \$10,000 to paint and change bulbs in existing administration building parking lights and \$20,000 to create conference room space for the Utilities/MIS area.

ELECTION OPERATIONS**General Fund 0104170**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	60,000	60,000	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	213,698	213,698	282,307	32.1%
TOTAL	\$ 0	273,698	273,698	282,307	3.1%

EXPENSES:

SALARIES & BENEFITS	\$ 194,010	197,598	197,598	205,207	3.9%
SUPPLIES & OPERATIONS	73,944	76,100	76,100	77,100	1.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 267,954	273,698	273,698	282,307	3.1%

EMPLOYEES:

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Election Operations budget covers costs associated with daily operations of the election office. Due to state law changes one additional board member was added to the Elections Board and funds are included to cover meetings and training for this additional board member. The 5 year maintenance contract for voting machine software, hardware and firmware expired and funds are included to cover the 10% price increase of the new contract. Salaries and benefits reflect a cost of living adjustment for FY18-19.

ELECTION COSTS**General Fund 0104171**

	ACTUAL	BUDGET	AMENDED	APPROVED	
	2016-2017	2017-2018	2017-2018	2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	234,940	284,940	163,880	-30.2%
TOTAL	\$ 0	234,940	284,940	163,880	-30.2%

EXPENSES:

SALARIES & BENEFITS	\$ 98,891	110,640	110,640	75,680	-31.6%
SUPPLIES & OPERATIONS	69,736	124,300	124,300	88,200	-29.0%
CAPITAL OUTLAY	0	0	50,000	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 168,627	234,940	284,940	163,880	-30.2%

SIGNIFICANT CHANGES:

This department budget is set-up to cover election costs. FY16-17 included costs for the Presidential General Election. The FY17-18 budget included estimates to cover the October and November Municipal Elections in the Fall of 2017 and the primary election scheduled for the Spring of 2018. The FY18-19 budget includes estimates for the 2018 General Election in November 2018.

REGISTER OF DEEDS**General Fund 0104180**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	387,420	377,000	413,429	369,000	-2.1%
GENERAL FUND	0	(14,101)	(14,101)	(16,509)	17.1%
TOTAL	\$ 387,420	362,899	399,328	352,491	-2.9%

EXPENSES:

SALARIES & BENEFITS	\$ 267,754	276,110	276,110	294,701	6.7%
SUPPLIES & OPERATIONS	62,895	86,789	123,218	57,790	-33.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 330,649	362,899	399,328	352,491	-2.9%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The Register of Deeds office is the official recording and filing office for all legal documents for real and personal property and provides documents and services for birth, death and marriage records. The FY18-19 budget increase for salaries and benefits are due to cost of living adjustment and grade level adjustments to reflect work requirements. The decrease in supplies and operations in FY18-19 is due to budgeted use of automation funds in FY17-18 for the back scanning images project. No automation funds are budgeted for FY18-19.

MANAGEMENT INFORMATION SERVICES**General Fund 0104210**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	594,566	594,566	632,790	6.4%
TOTAL	\$ 0	594,566	594,566	632,790	6.4%

EXPENSES:

SALARIES & BENEFITS	\$ 617,430	558,286	558,286	571,340	2.3%
SUPPLIES & OPERATIONS	30,365	36,280	36,280	61,450	69.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 647,795	594,566	594,566	632,790	6.4%

EMPLOYEES:

FULL TIME	8.10	7.10	7.10	7.10	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	8.10	7.10	7.10	7.10	0.0%

SIGNIFICANT CHANGES:

This department provides data processing, networking and telephone services county-wide to include program development, system analysis and installment of new technology equipment and software. The FY18-19 budget for salaries and benefits decreased primarily due to employee turnover with new employees hired at a lower rate of pay. Supplies and operations increased due to funding for a security compliance assessment audit and additional software for network controls.

TECHNOLOGY**General Fund 0104211**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,165,825	1,176,845	1,002,920	-14.0%
TOTAL	\$ 0	1,165,825	1,176,845	1,002,920	-14.0%

EXPENSES:

SUPPLIES & OPERATIONS	645,525	637,825	648,845	740,920	16.2%
CAPITAL OUTLAY	32,683	473,000	473,000	212,000	-55.2%
CONTRACTS & GRANTS	45,327	55,000	55,000	50,000	-9.1%
TOTAL	\$ 723,535	1,165,825	1,176,845	1,002,920	-14.0%

SIGNIFICANT CHANGES:

This division of Management Information Services is setup for networking system analysis, internal controls and technology equipment/software maintenance. The FY18-19 budget for supplies and operations increased due to necessary firewalls, malware, software and security purchases to maintain the integrity of the County technology. The capital outlay budget includes \$160,000 to replace two chassis and seven servers and \$60,000 for Network switches for Virtual Hosts.

IT PEG SUPPLEMENTAL GRANT**General Fund 0104212**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	82,759	82,356	82,356	81,080	-1.5%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	(11,609)	(11,609)	6,826	-158.8%
TOTAL	\$ 82,759	70,747	70,747	87,906	24.3%

EXPENSES:

SALARIES & BENEFITS	\$ 52,067	52,647	52,647	66,946	27.2%
SUPPLIES & OPERATIONS	14,512	18,100	18,100	20,960	15.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 66,579	70,747	70,747	87,906	24.3%

EMPLOYEES:

FULL TIME	0.90	0.90	0.90	0.90	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.90	0.90	0.90	0.90	0.0%

SIGNIFICANT CHANGES:

This budget was established to track restricted Public Educational and Government Access Channel (PEG) grant funds. The increase in FY18-19 is primarily due to the reclass of Media Communications Specialist position to a Communications Manager.

PUBLIC BUILDINGS**General Fund 0104260**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	37,510	24,000	24,000	20,000	-16.7%
GENERAL FUND	0	396,190	426,763	363,230	-8.3%
TOTAL	\$ 37,510	420,190	450,763	383,230	-8.8%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	280,506	340,190	359,429	343,230	0.9%
CAPITAL OUTLAY	223,365	80,000	91,334	40,000	-50.0%
TOTAL	\$ 503,871	420,190	450,763	383,230	-8.8%

SIGNIFICANT CHANGES:

The Public Buildings budget includes cost associated with County Buildings including the Senior Center, the Jail, the Agricultural Building and the Probation Office. FY18-19 budget for capital includes \$20,000 for Jail plumbing modernization improvements and \$20,000 for lighting upgrades around Agriculture Center entrance.

COUNTY CAPITAL IMPROVEMENTS**General Fund 0104261**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	8,947	211,315	8,947	0.0%
TOTAL	\$ 0	8,947	211,315	8,947	0.0%

EXPENSES:

SUPPLIES & OPERATIONS	\$ 16,541	0	8,947	8,947	100.0%
CAPITAL OUTLAY	365,127	8,947	202,368	0	-100.0%
TOTAL	\$ 381,668	8,947	211,315	8,947	0.0%

SIGNIFICANT CHANGES:

The FY18-19 Capital Improvements budget includes \$8,947 for the 5th and final year funding for the Braswell Library chiller.

PARKS & RECREATION FACILITIES MAINT.**General Fund 0104263**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	162,052	196,202	208,740	28.8%
TOTAL	\$ 0	162,052	196,202	208,740	28.8%

EXPENSES:

SALARIES & BENEFITS	\$ 64,391	103,622	103,622	109,770	5.9%
SUPPLIES & OPERATIONS	44,953	58,430	92,580	98,970	69.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 109,344	162,052	196,202	208,740	28.8%

EMPLOYEES:

FULL TIME	1.00	2.00	2.00	2.00	0.0%
PART TIME	0.95	0.40	0.40	0.40	0.0%
TOTAL	1.95	2.40	2.40	2.40	0.0%

SIGNIFICANT CHANGES:

Parks and Recreation Facilities Maintenance budget includes costs associated with maintaining all County Parks and Recreation facilities. The increase in FY18-19 salaries and benefits is due to the cost of living adjustment and a probationary increase. Increase in operations is to cover increased utilities for ballfields.

NON-DEPARTMENTAL COSTS**General Fund 0104290**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	1,438,936	1,438,936	1,486,440	3.3%
TOTAL	\$ 0	1,438,936	1,438,936	1,486,440	3.3%

EXPENSES:

SALARIES & BENEFITS	\$ 557,597	792,940	792,940	866,000	9.2%
SUPPLIES & OPERATIONS	526,255	645,996	645,996	620,440	-4.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,083,852	1,438,936	1,438,936	1,486,440	3.3%

SIGNIFICANT CHANGES:

Non-Departmental costs include various county-wide costs not specific to particular departments. The increase in FY18-19 budget for salaries and benefits is due to the increased health insurance cost for Pre-65 retirees. These Pre-65 Retirees insurance was placed on individual ACA Market Place Plans considering the State Health Plan only allows Nash County active employees. The decrease in supplies and operations is due to the decrease in General Liability Insurance based on the revised agreement.

PUBLIC SAFETY**General Fund****Summary**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	306,058	113,000	123,800	85,000	-24.8%
LOCAL	613,240	572,106	743,426	842,229	47.2%
CHARGES & FEES	4,891,538	4,622,500	4,622,500	4,706,600	1.8%
GENERAL FUND	0	16,679,232	17,030,803	18,545,709	11.2%
TOTAL	\$ 5,810,836	21,986,838	22,520,529	24,179,538	10.0%

EXPENSES:

SALARIES & BENEFITS	\$ 16,086,999	16,833,071	16,941,510	17,969,688	6.8%
SUPPLIES & OPERATIONS	4,170,509	3,986,221	4,458,677	4,609,211	15.6%
CAPITAL OUTLAY	343,038	750,000	587,662	1,188,924	58.5%
CONTRACTS & GRANTS	430,944	417,546	532,680	411,715	-1.4%
TOTAL	\$ 21,031,490	21,986,838	22,520,529	24,179,538	10.0%

EMPLOYEES:

FULL TIME	256.00	262.00	263.00	267.00	1.9%
PART TIME	16.05	16.95	16.95	16.95	0.0%
TOTAL	272.05	278.95	279.95	283.95	1.8%

SIGNIFICANT CHANGES:

The Public Safety function includes the Sheriff's Department, Court Security, School Resource Officers, Jail, Emergency Communications, Fire and Rescue Services, Forestry, Medical Examiner, Emergency Services, Emergency Medical Services and Animal Control. In addition to County funding, these departments are funded with fees from the Sheriff, Jail, Animal Control and Ambulance Services. The following pages explain each fund and changes for next year.

SHERIFF**General Fund 0104310**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	67,930	68,000	68,000	0	-100.0%
LOCAL	52,260	0	21,320	0	0.0%
CHARGES & FEES	413,172	390,500	390,500	410,600	5.1%
GENERAL FUND	0	5,469,843	5,637,995	6,074,602	11.1%
TOTAL	\$ 533,362	5,928,343	6,117,815	6,485,202	9.4%

EXPENSES:

SALARIES & BENEFITS	\$ 4,476,165	4,493,564	4,589,664	4,910,068	9.3%
SUPPLIES & OPERATIONS	1,374,509	984,779	1,224,252	1,269,584	28.9%
CAPITAL OUTLAY	251,232	450,000	269,498	305,550	-32.1%
CONTRACTS & GRANTS	39,717	0	34,401	0	0.0%
TOTAL	\$ 6,141,623	5,928,343	6,117,815	6,485,202	9.4%

EMPLOYEES:

FULL TIME	67.00	67.00	68.00	69.00	3.0%
PART TIME	0.15	0.55	0.55	0.55	0.0%
TOTAL	67.15	67.55	68.55	69.55	3.0%

SIGNIFICANT CHANGES:

The Sheriff budget consists of all law enforcement and civil process operations of the Sheriff's Office. The salary and benefits increase is due primarily to assuming a previously grant funded Deputy Captain position and cost of living adjustment. Supplies and operations increased primarily due to \$165,335 for 39 replacement mobile data terminals and equipment/supplies needed for three new Deputy positions in new courthouse. The FY18-19 capital is for the purchase of 10 replacement vehicles.

COURT SECURITY**General Fund 0104311**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	941,366	941,366	1,084,004	15.2%
TOTAL	\$ 0	941,366	941,366	1,084,004	15.2%

EXPENSES:

SALARIES & BENEFITS	\$ 932,870	941,366	941,366	1,084,004	15.2%
TOTAL	\$ 932,870	941,366	941,366	1,084,004	15.2%

EMPLOYEES:

FULL TIME	14.00	14.00	14.00	17.00	21.4%
PART TIME	0.50	0.50	0.50	0.50	0.0%
TOTAL	14.50	14.50	14.50	17.50	20.7%

SIGNIFICANT CHANGES:

The increase in the FY18-19 salary and benefits is primarily due to the addition of three new Deputy positions for the new courthouse and cost of living adjustment.

SHERIFF'S JUSTICE GRANT**General Fund 0104316**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	49,896	75,040	75,040	75,040	0.0%
GENERAL FUND	0	0	0	1,127	0.0%
TOTAL	\$ 49,896	75,040	75,040	76,167	1.5%

EXPENSES:

SALARIES & BENEFITS	\$ 29,596	63,042	63,042	66,264	5.1%
SUPPLIES & OPERATIONS	5,095	11,998	11,998	9,903	-17.5%
CAPITAL OUTLAY	24,312	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 59,003	75,040	75,040	76,167	1.5%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

This is a two year grant from The Governor's Crime Commission working with My Sister's House. The County share of the grant is for \$75,040 for each of the two years, ending September 2018. A second grant has been written for continuation of fund and services in FY18-19.

SCHOOL RESOURCE OFFICERS - NRMS**General Fund 0104318**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	327,637	337,678	337,678	362,801	7.4%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 327,637	337,678	337,678	362,801	7.4%

EXPENSES:

SALARIES & BENEFITS	\$ 308,718	314,553	314,553	333,151	5.9%
SUPPLIES & OPERATIONS	18,919	23,125	23,125	29,650	28.2%
TOTAL	\$ 327,637	337,678	337,678	362,801	7.4%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

Nash Rocky Mount Schools funds the School Resource Officers' Program based on an annual contract agreement. Increases are due to cost of living adjustment and new equipment for deputies.

JAIL**General Fund 0104320**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	51,711	45,000	45,000	50,000	11.1%
LOCAL	139,059	115,000	115,000	210,000	82.6%
GENERAL FUND	0	4,010,621	4,114,600	4,220,293	5.2%
TOTAL	\$ 190,770	4,170,621	4,274,600	4,480,293	7.4%

EXPENSES:

SALARIES & BENEFITS	\$ 2,597,382	2,721,708	2,615,508	2,863,593	5.2%
SUPPLIES & OPERATIONS	1,320,758	1,428,913	1,599,170	1,616,700	13.1%
CAPITAL OUTLAY	31,491	20,000	59,922	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 3,949,631	4,170,621	4,274,600	4,480,293	7.4%

EMPLOYEES:

FULL TIME	52.00	52.00	52.00	52.00	0.0%
PART TIME	0.00	0.50	0.50	0.50	0.0%
TOTAL	52.00	52.50	52.50	52.50	0.0%

SIGNIFICANT CHANGES:

The Jail increase in salaries and benefits in FY18-19 is due to the cost of living adjustment. Operating expenditures increased due to estimated needs for medical services, food & provisions, adult detention and juvenile detention based on FY17-18 trends. The FY17-18 capital included funding for kitchen equipment and a vehicle, not included in the FY18-19 budget.

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	8,598	5,000	5,000	8,000	60.0%
GENERAL FUND	0	94,906	94,906	93,999	-1.0%
TOTAL	\$ 8,598	99,906	99,906	101,999	2.1%

EXPENSES:

SALARIES & BENEFITS	\$ 55,648	55,656	55,656	58,499	5.1%
SUPPLIES & OPERATIONS	44,338	44,250	44,250	43,500	-1.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 99,986	99,906	99,906	101,999	2.1%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The Court E.M.P.A.C.T. Program (Court Electronic Monitoring Protection and Crime Tracking) houses the position which coordinates with the jail and courts to expedite processing of inmates through the judicial system by use of electronic monitoring devices. The increase in salaries and benefits is due to cost of living adjustment.

EMERGENCY COMMUNICATIONS**General Fund 0104330**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	21,888	21,888	21,888	21,888	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,660,444	1,663,521	2,127,893	28.2%
TOTAL	\$ 21,888	1,682,332	1,685,409	2,149,781	27.8%

EXPENSES:

SALARIES & BENEFITS	\$ 1,469,346	1,557,253	1,557,253	1,630,120	4.7%
SUPPLIES & OPERATIONS	109,025	125,079	127,906	137,840	10.2%
CAPITAL OUTLAY	2,334	0	250	381,821	100.0%
TOTAL	\$ 1,580,705	1,682,332	1,685,409	2,149,781	27.8%

EMPLOYEES:

FULL TIME	25.00	25.00	25.00	25.00	0.0%
PART TIME	0.50	0.50	0.50	0.50	0.0%
TOTAL	25.50	25.50	25.50	25.50	0.0%

SIGNIFICANT CHANGES:

The FY18-19 Emergency Communications budget salaries and benefits increased due to cost of living adjustment while operational expenditures increased due to service maintenance contracts. The purchase of a CAD/Records Management System/Jail Management System is shown in capital outlay.

FIRE & RESCUE SERVICES**General Fund 0104340**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	235,660	235,660	235,660	0.0%
TOTAL	\$ 0	235,660	235,660	235,660	0.0%

EXPENSES:

FIRE SERVICES	\$ 67,500	72,000	72,000	72,000	0.0%
RESCUE SERVICES	161,300	156,800	156,800	156,800	0.0%
VOLUNTEER FIRE PROGRAM	6,860	6,860	6,860	6,860	0.0%
TOTAL	\$ 235,660	235,660	235,660	235,660	0.0%

SIGNIFICANT CHANGES:

The Fire & Rescue Services budget reflects annual allotments for volunteer fire departments and funding for Rescue Services. There are no significant changes in the FY18-19 budget.

FORESTRY**General Fund 0104345**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	107,886	107,886	102,555	-4.9%
TOTAL	\$ 0	107,886	107,886	102,555	-4.9%

EXPENSES:

CONTRACTS & GRANTS	\$ 71,897	107,886	107,886	102,555	-4.9%
TOTAL	\$ 71,897	107,886	107,886	102,555	-4.9%

SIGNIFICANT CHANGES:

The Forestry program subsidizes the State Forestry Service. Nash County pays 40% of the State Forestry Program for the county with the state paying 60%.

MEDICAL EXAMINER**General Fund 0104360**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	85,000	93,000	85,000	0.0%
TOTAL	\$ 0	85,000	93,000	85,000	0.0%

EXPENSES:

PROFESSIONAL SERVICES	\$ 85,300	85,000	93,000	85,000	0.0%
TOTAL	\$ 85,300	85,000	93,000	85,000	0.0%

SIGNIFICANT CHANGES:

Medical Examiner expenditures for FY18-19 are based on the costs for autopsies and investigation fees.

EMERGENCY SERVICES**General Fund 0104370**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	66,159	0	10,800	35,000	100.0%
LOCAL	22,500	22,500	22,500	22,500	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	608,701	629,499	588,015	-3.4%
TOTAL	\$ 88,659	631,201	662,799	645,515	2.3%

EXPENSES:

SALARIES & BENEFITS	\$ 557,009	560,674	560,674	570,855	1.8%
SUPPLIES & OPERATIONS	63,289	55,027	66,900	59,660	8.4%
CAPITAL OUTLAY	33,319	0	0	0	0.0%
CONTRACTS & GRANTS	23,920	15,500	35,225	15,000	-3.2%
TOTAL	\$ 677,537	631,201	662,799	645,515	2.3%

EMPLOYEES:

FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.90	0.90	0.90	0.90	0.0%
TOTAL	6.90	6.90	6.90	6.90	0.0%

SIGNIFICANT CHANGES:

The Emergency Services department includes Fire Marshall and Emergency Management responsible for initiating and coordinating disaster and emergency preparation, response, recovery and mitigation operations; ensuring the requirements of the NC State Building Code: Fire Prevention Code are enforced; and providing general and technical assistance to the county fire and rescue departments with training, administration and budgets, Insurance Public Protection Classification rating and fire investigations. There are no significant changes in the FY18-19 budget with salaries and benefits remaining relatively unchanged due to employee retirement in FY17-18 and new employee paid at lower hiring rate.

EMERGENCY MEDICAL SERVICES

General Fund 0104375

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	120,258	0	0	0	0.0%
LOCAL	0	0	150,000	150,000	100.0%
CHARGES & FEES	4,458,238	4,215,000	4,215,000	4,275,000	1.4%
GENERAL FUND	0	3,116,651	3,164,216	3,579,275	14.8%
TOTAL	\$ 4,578,496	7,331,651	7,529,216	8,004,275	9.2%

EXPENSES:

SALARIES & BENEFITS	\$ 5,393,100	5,857,902	5,976,441	6,184,753	5.6%
SUPPLIES & OPERATIONS	1,065,738	1,135,249	1,175,275	1,259,469	10.9%
CAPITAL OUTLAY	0	280,000	257,992	501,553	79.1%
CONTRACTS & GRANTS	59,750	58,500	119,508	58,500	0.0%
TOTAL	\$ 6,518,588	7,331,651	7,529,216	8,004,275	9.2%

EMPLOYEES:

FULL TIME	80.00	86.00	86.00	86.00	0.0%
PART TIME	14.00	14.00	14.00	14.00	0.0%
TOTAL	94.00	100.00	100.00	100.00	0.0%

SIGNIFICANT CHANGES:

The FY18-19 budget for salaries and benefits increased due to the cost of living adjustment. Operational expenditures increased due to rising gasoline prices, \$57,600 for 64 ballistic vests and accessories to protect EMS staff and \$25,050 additional vehicle maintenance and repair funds. The FY18-19 budget for capital outlay includes \$370,800 for the replacement of 4 ambulance remounts, \$30,000 for community paramedic vehicle, \$92,700 to replace one sprinter style ambulance and \$8,053 for medication distribution machine for controlled substances.

ANIMAL CONTROL**General Fund 0104380**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	RECOMMENDED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	1,210	0	0	0	0.0%
CHARGES & FEES	11,530	12,000	12,000	13,000	8.3%
GENERAL FUND	0	348,154	348,154	353,286	1.5%
TOTAL	\$ 12,740	360,154	360,154	366,286	1.7%

EXPENSES:

SALARIES & BENEFITS	\$ 267,165	267,353	267,353	268,381	0.4%
SUPPLIES & OPERATIONS	83,538	92,801	92,801	97,905	5.5%
CAPITAL OUTLAY	350	0	0	0	0.0%
TOTAL	\$ 351,053	360,154	360,154	366,286	1.7%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The Animal Control Program, which is a division of the Health Department, reflects a decrease in salaries and benefits due to the retirement of a long term employee in FY17-18. Operational expenditures increased due to additional training for staff.

ECONOMIC & PHYSICAL DEVELOPMENT**General Fund****Summary**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	193,159	194,139	195,619	194,139	0.0%
LOCAL	146,025	148,735	159,500	149,785	0.7%
CHARGES & FEES	362,471	362,259	476,284	397,200	9.6%
GENERAL FUND	0	2,041,069	2,048,109	2,249,177	10.2%
TOTAL	\$ 701,655	2,746,202	2,879,512	2,990,301	8.9%

EXPENSES:

SALARIES & BENEFITS	\$ 1,183,444	1,346,938	1,346,028	1,414,885	5.0%
SUPPLIES & OPERATIONS	207,834	292,874	302,774	286,378	-2.2%
CAPITAL OUTLAY	27,500	54,316	172,716	152,311	180.4%
CONTRACTS & GRANTS	949,601	1,052,074	1,057,994	1,136,727	8.0%
TOTAL	\$ 2,368,379	2,746,202	2,879,512	2,990,301	8.9%

EMPLOYEES:

FULL TIME	22.00	23.00	23.00	23.00	0.0%
PART TIME	1.50	1.75	1.75	1.75	0.0%
TOTAL	23.50	24.75	24.75	24.75	0.0%

SIGNIFICANT CHANGES:

The Economic and Physical Development function includes the Planning Department, Cooperative Extension Service, Soil and Water Conservation Service, Rural Transportation Planning, Economic Development funding and contributions to the Rocky Mount-Wilson Airport Authority.

AIRPORT**General Fund 0104530**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	71,559	71,559	175,572	145.4%
TOTAL	\$ 0	71,559	71,559	175,572	145.4%

EXPENSES:

CAPITAL OUTLAY	\$ 0	23,702	23,702	127,715	438.8%
CONTRACTS & GRANTS	47,857	47,857	47,857	47,857	0.0%
TOTAL	\$ 47,857	71,559	71,559	175,572	145.4%

SIGNIFICANT CHANGES:

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. The FY18-19 budget increased from FY17-18 by \$104,013 for capital outlay. The capital requested for FY18-19 includes matching grant funding for full farm mitigation, self service fuel farm and runway rehabilitation construction.

REGIONAL TRANSPORTATION PLANNING (RTP) General Fund 0104531

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	76,587	112,039	112,039	112,039	0.0%
CHARGES & FEES	14,717	21,559	21,559	21,700	0.7%
GENERAL FUND	0	6,402	6,402	6,471	1.1%
TOTAL	\$ 91,304	140,000	140,000	140,210	0.2%

EXPENSES:

SALARIES & BENEFITS	\$ 70,504	70,711	70,711	77,758	10.0%
SUPPLIES & OPERATIONS	25,230	69,289	69,289	62,452	-9.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	\$ 0	0	0	0	0.0%
TOTAL	\$ 95,734	140,000	140,000	140,210	0.2%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.50	0.00	0.00	0.00	0.0%
TOTAL	1.50	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

NC DOT provides 80% funding for a Rural Transportation Planner and operations of the RPO in Nash, Edgecombe, Wilson and Johnston Counties. The four counties share the remaining 20% cost. Nash County serves as the lead county in the RPO. The FY18-19 budget continues from FY17-18 to reflect funding for a consultant for traffic or design type studies.

PLANNING AND DEVELOPMENT**General Fund 0104910**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	26,947	19,000	21,025	39,000	105.3%
GENERAL FUND	0	310,976	311,976	323,571	4.1%
TOTAL	\$ 26,947	329,976	333,001	362,571	9.9%

EXPENSES:

SALARIES & BENEFITS	\$ 282,636	288,101	288,101	311,921	8.3%
SUPPLIES & OPERATIONS	35,398	41,875	44,900	50,650	21.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 318,034	329,976	333,001	362,571	9.9%

EMPLOYEES:

FULL TIME	3.75	3.75	3.75	3.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.75	3.75	3.75	3.75	0.0%

SIGNIFICANT CHANGES:

The Planning Department includes the functions of zoning and land use regulations, including the regulations of storm water rules and cell towers. The increase in salaries and benefits is primarily due to estimated retirement cost for an employee in FY18-19 and cost of living adjustment.

INSPECTIONS**General Fund 0104912**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	318,367	320,000	432,000	335,000	4.7%
GENERAL FUND	0	53,418	53,418	57,029	6.8%
TOTAL	\$ 318,367	373,418	485,418	392,029	5.0%

EXPENSES:

SALARIES & BENEFITS	\$ 318,335	337,218	336,308	359,990	6.8%
SUPPLIES & OPERATIONS	28,573	36,200	37,110	32,039	-11.5%
CAPITAL OUTLAY	0	0	112,000	0	0.0%
TOTAL	\$ 346,908	373,418	485,418	392,029	5.0%

EMPLOYEES:

FULL TIME	5.25	5.25	5.25	5.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.25	5.25	5.25	5.25	0.0%

SIGNIFICANT CHANGES:

The Building Inspections division includes Certified Inspectors for building, electrical, plumbing and mechanical trades for both residential and commercial applications. Salaries and benefits increased due to one position reclasss to a Planning Technician and cost of living adjustment.

ECONOMIC DEVELOPMENT**General Fund 0104920**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	52,500	52,500	52,500	52,500	0.0%
LOCAL	79,125	109,625	109,625	114,125	4.1%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	933,825	933,825	1,020,941	9.3%
TOTAL	\$ 131,625	1,095,950	1,095,950	1,187,566	8.4%

EXPENSES:

SALARIES & BENEFITS	\$ 0	60,833	60,833	75,121	23.5%
SUPPLIES & OPERATIONS	2,223	30,900	30,900	23,575	-23.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	897,251	1,004,217	1,004,217	1,088,870	8.4%
TOTAL	\$ 899,474	1,095,950	1,095,950	1,187,566	8.4%

EMPLOYEES:

FULL TIME	0.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

Economic Development funding includes programs and activities to improve the County economic well being and quality of life by retaining job growth and facilities. The FY18-19 budget includes a Retail Development Recruiter to promote retail business to unincorporated areas and small towns of Nash County. Funding from the Tourism Development Authority is budgeted to reimburse the county for half of this position. Contracts and grants consists of \$636,953 for the 6th of 10 years to Hospira/Pfizer and \$33,047 for Carolina Innovative Food Ind. (CIFI) with the final payment due to CIFI in FY19-20, \$14,000 for Highway 17/64, \$322,370 to Carolina Gateway Partnership, \$30,000 for small business support services and \$52,500 for a NC One pass through grant for Nutkao. Other Services of \$15,000 are budgeted for upkeep of the Whitakers and Middlesex Corporate Parks.

COOPERATIVE EXTENSION**General Fund 0104950**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	27,500	0	0	0	0.0%
LOCAL	65,100	39,110	49,875	34,160	-12.7%
GENERAL FUND	0	292,415	294,015	304,552	4.2%
TOTAL	\$ 92,600	331,525	343,890	338,712	2.2%

EXPENSES:

SALARIES & BENEFITS	\$ 197,250	264,015	264,015	268,550	1.7%
SUPPLIES & OPERATIONS	69,818	67,510	72,875	70,162	3.9%
CAPITAL OUTLAY	27,500	0	7,000	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 294,568	331,525	343,890	338,712	2.2%

EMPLOYEES:

FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	1.00	1.25	1.25	1.25	0.0%
TOTAL	8.00	8.25	8.25	8.25	0.0%

SIGNIFICANT CHANGES:

The Nash County Cooperative Extension Service is partly funded by the State, however, these State funds do not flow through the county's budget. The decrease in the FY18-19 salary and benefits is due to retirement of a long term employee in FY17-18. Operating expenditures increased due to gasoline prices based on a full year and increase in farmers market operation costs.

SOIL & WATER CONSERVATION**General Fund 0104960**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	36,572	29,600	31,080	29,600	0.0%
LOCAL	1,800	0	0	1,500	100.0%
CHARGES & FEES	2,440	1,700	1,700	1,500	-11.8%
GENERAL FUND	0	372,474	376,914	361,041	-3.1%
TOTAL	\$ 40,812	403,774	409,694	393,641	-2.5%

EXPENSES:

SALARIES & BENEFITS	\$ 314,719	326,060	326,060	321,545	-1.4%
SUPPLIES & OPERATIONS	46,592	47,100	47,700	47,500	0.8%
CAPITAL OUTLAY	0	30,614	30,014	24,596	-19.7%
CONTRACTS & GRANTS	4,493	0	5,920	0	0.0%
TOTAL	\$ 365,804	403,774	409,694	393,641	-2.5%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.50	0.50	0.50	0.0%
TOTAL	5.00	5.50	5.50	5.50	0.0%

SIGNIFICANT CHANGES:

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. The decrease in the salary and benefits is due to the retirement of a long term employee during FY17-18. Capital outlay includes funding for a replacement truck.

HEALTH**General Fund Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 3,107,640	3,964,043	3,964,043	4,016,659	1.3%
STATE	1,746,946	1,753,709	1,819,914	1,780,898	1.6%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	280,355	249,063	249,063	284,650	14.3%
GRANTS	53,601	0	0	0	0.0%
HEALTH RESERVES	195,210	176,356	176,356	278,746	58.1%
GENERAL FUND	2,973,551	3,103,398	3,254,706	2,866,235	-7.6%
TOTAL	\$ 8,357,303	9,246,569	9,464,082	9,227,188	-0.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 6,306,502	6,790,533	6,661,370	6,720,762	-1.0%
SUPPLIES & OPERATIONS	1,801,441	2,190,036	2,494,212	2,256,426	3.0%
CAPITAL OUTLAY	0	7,000	49,500	0	-100.0%
CONTRACTS & GRANTS	250,000	259,000	259,000	250,000	-3.5%
TOTAL	\$ 8,357,943	9,246,569	9,464,082	9,227,188	-0.2%
EMPLOYEES:					
FULL TIME	109.10	107.10	107.10	99.60	-7.0%
PART TIME	0.50	0.50	0.50	0.50	0.0%
TOTAL	109.60	107.60	107.60	100.10	-7.0%

SIGNIFICANT CHANGES:

The 0.2% decrease in the total Health Department budget is primarily due to the elimination of 7.75 FTE positions that have been vacant for several years in Home Health, along with reduction in operating expenses.

HEALTH - GENERAL HEALTH**General Fund 0105110**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 67,340	57,500	57,500	63,000	9.6%
STATE	172,370	172,429	172,429	172,429	0.0%
CHARGES & FEES	100,054	87,000	87,000	99,000	13.8%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	1,293,235	1,544,922	1,587,422	1,590,790	3.0%
GENERAL HEALTH RESERVE	60,000	29,593	29,593	66,097	123.4%
TOTAL	\$ 1,692,999	1,891,444	1,933,944	1,991,316	5.3%

EXPENSES:

SALARIES & BENEFITS	\$ 1,240,026	1,301,699	1,301,699	1,437,135	10.4%
SUPPLIES & OPERATIONS	452,973	582,745	582,745	554,181	-4.9%
CAPITAL OUTLAY	0	7,000	49,500	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,692,999	1,891,444	1,933,944	1,991,316	5.3%

EMPLOYEES:

FULL TIME	20.50	20.50	21.50	21.50	4.9%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	20.50	20.50	21.50	21.50	4.9%

SIGNIFICANT CHANGES:

The General Health budget, includes funding for administrative services in addition to support for all Health Department program activities. Salaries and benefits reflects an increase of 8.5% due to the transfer in FY17-18 of a Processing Asst IV position from Maternal Health Division, addition of a new Deputy Health Director position in place of an Administration Officer II position (which is part of a succession plan), cost of living adjustment and grade level adjustment to reflect work requirements.

HEALTH - BIOTERRORISM PROGRAM**General Fund 0105114**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	37,415	37,415	37,415	37,415	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	(343)	0	0	0	0.0%
TOTAL	\$ 37,072	37,415	37,415	37,415	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 34,235	34,230	34,230	35,338	3.2%
SUPPLIES & OPERATIONS	2,837	3,185	3,185	2,077	-34.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 37,072	37,415	37,415	37,415	0.0%

EMPLOYEES:

FULL TIME	0.50	0.50	0.50	0.40	-20.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.50	0.50	0.40	-20.0%

SIGNIFICANT CHANGES:

These State funds are provided to pay for training and educational materials to assist local health departments in Public Health Preparedness and Response. This program supports 40% of a Health Education Specialist as well as on-call hours for the Bioterrorism Pager. Salaries and benefits increased slightly due to cost of living adjustment and offset by .10 FTE of the Coordinator of Health Services position moving to Maternal Health Division. No local funding.

HEALTH -EBOLA PREPAREDNESS**General Fund 0105116**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	2,521	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	640	0	0	0	0.0%
TOTAL	\$ 3,161	0	0	0	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	3,161	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 3,161	0	0	0	0.0%

SIGNIFICANT CHANGES:

No funding for FY18-19.

HEALTH - COMMUNITY CARE OF EASTERN NC**General Fund 0105118**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 187,457	189,373	189,373	189,373	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(21,255)	0	0	0	0.0%
TOTAL	\$ 166,202	189,373	189,373	189,373	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 157,039	158,266	158,266	167,000	5.5%
SUPPLIES & OPERATIONS	9,163	31,107	31,107	22,373	-28.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 166,202	189,373	189,373	189,373	0.0%

EMPLOYEES:

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Community Care Plan is a case management program for Medicaid recipients which was developed to provide NC with a community-based approach to managing the care of the Medicaid population that involves identifying individuals who are high cost or high risk and in need of targeted case management. The budget includes funding for two Social Worker II positions and one Health Check Coordinator. The budget also includes funds for operational expenses. The program is Medicaid funded based on a per participant basis and reflects no increase for FY18-19. No local funding.

HEALTH - FAMILY PLANNING**General Fund 0105120**

	ACTUAL	BUDGET	AMENDED	APPROVED	CHG
	2016-2017	2017-2018	2017-2018	2018-2019	
REVENUES:					
FEDERAL	\$ 190,295	304,115	304,115	304,115	0.0%
STATE	176,641	161,842	161,842	152,966	-5.5%
CHARGES & FEES	47,254	42,100	42,100	49,000	16.4%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	35,000	62,322	62,322	78,600	26.1%
GENERAL FUND	487,415	397,210	397,210	416,874	5.0%
TOTAL	\$ 936,605	967,589	967,589	1,001,555	3.5%

EXPENSES:

SALARIES & BENEFITS	\$ 741,586	751,487	751,487	792,383	5.4%
SUPPLIES & OPERATIONS	195,019	216,102	216,102	209,172	-3.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 936,605	967,589	967,589	1,001,555	3.5%

EMPLOYEES:

FULL TIME	11.50	11.50	11.50	11.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	11.50	11.50	11.50	11.50	0.0%

SIGNIFICANT CHANGES:

The Family Planning budget for FY18-19 reflects an increase of 2.1% due primarily to cost of living adjustment. This increase is partially offset by decreases in operational expenses and increased revenue collection in fees and insurance.

HEALTH - HOME HEALTH**General Fund 0105130**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 1,642,235	2,081,167	2,081,167	2,177,612	4.6%
STATE	0	0	0	0	0.0%
CHARGES & FEES	4,652	2,063	2,063	4,650	125.4%
RESERVES	0	0	0	0	0.0%
GENERAL FUND	102,555	431	431	(355,873)	-82669.1%
TOTAL	\$ 1,749,442	2,083,661	2,083,661	1,826,389	-12.3%

EXPENSES:

SALARIES & BENEFITS	\$ 1,043,250	1,274,894	1,134,894	925,527	-27.4%
SUPPLIES & OPERATIONS	706,192	808,767	948,767	900,862	11.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 1,749,442	2,083,661	2,083,661	1,826,389	-12.3%

EMPLOYEES:

FULL TIME	17.80	17.80	17.80	10.30	-42.1%
PART TIME	0.50	0.50	0.50	0.50	0.0%
TOTAL	18.30	18.30	18.30	10.80	-41.0%

SIGNIFICANT CHANGES:

The Home Health budget, funded by Medicare/Medicaid and private insurance, reflects a 13.0% decrease. This reduction is primarily due to the elimination of 7.75 FTE positions which have been vacant for several years. Operational expenditures increased due to the addition of \$140,000 for medical services RN and lab.

HEALTH - CAP**General Fund 0105135**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 130,383	135,000	135,000	135,000	0.0%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	107,827	105,248	105,248	115,211	9.5%
TOTAL	\$ 238,210	240,248	240,248	250,211	4.1%

EXPENSES:

SALARIES & BENEFITS	\$ 208,001	207,822	207,822	218,585	5.2%
SUPPLIES & OPERATIONS	30,209	32,426	32,426	31,626	-2.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 238,210	240,248	240,248	250,211	4.1%

EMPLOYEES:

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded (Federal) program that offers an alternative to nursing home placement. This budget reflects an increase of 2.6%, primarily due to cost of living adjustment which has been somewhat offset by lower budgeted operational expenses.

HEALTH - CC4C**General Fund 0105140**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 207,261	207,000	207,000	207,000	0.0%
STATE	10,944	10,944	10,944	10,944	0.0%
CHARGES & FEES	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
CHILD SERVICES RESERVE	0	0	0	5,906	0.0%
GENERAL FUND	(18,588)	0	52,922	0	0.0%
TOTAL	\$ 199,617	217,944	270,866	223,850	2.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 186,306	186,218	186,218	196,582	5.6%
SUPPLIES & OPERATIONS	13,311	31,726	84,648	27,268	-14.1%
CAPITAL OUTLAY		0		0	0.0%
TOTAL	\$ 199,617	217,944	270,866	223,850	2.7%
EMPLOYEES:					
FULL TIME	4.25	3.25	3.25	3.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	4.25	3.25	3.25	3.25	0.0%

SIGNIFICANT CHANGES:

The CC4C (Care Coordination for Children) Program organizes services and resources to respond to the needs of eligible children and their families. This program is 100% Medicaid and state funded. The 2.7% increase for FY18-19 is primarily due to cost of living adjustment, which has been partially offset by decreased operational expenses. No local funding.

HEALTH - OB CASE MANAGEMENT**General Fund 0105141**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 276,510	276,954	276,954	276,859	0.0%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
RESERVE	0	0	0	7,126	100.0%
GENERAL FUND	(49,023)	0	4,220	0	0.0%
TOTAL	\$ 227,487	276,954	281,174	283,985	2.5%

EXPENSES:

SALARIES & BENEFITS	\$ 214,848	222,881	222,881	236,964	6.3%
SUPPLIES & OPERATIONS	12,639	54,073	58,293	47,021	-13.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 227,487	276,954	281,174	283,985	2.5%

EMPLOYEES:

FULL TIME	4.75	3.75	3.75	3.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	4.75	3.75	3.75	3.75	0.0%

SIGNIFICANT CHANGES:

OBCM (Obstetrical Case Management). This program organizes services and resources to respond to the needs of eligible pregnant women. The budget includes three Case Managers based on caseload needs. The program is 100% Medicaid funded. The 2.5% increase for FY18-19 is primarily due to cost of living adjustment, which is offset by reduced operational expenses. No local funds

HEALTH - NAP SACC**General Fund 0105142**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	50,601	0	0	0	0.0%
GENERAL FUND	(50,601)	0	0	0	0.0%
TOTAL	\$ 0	0	0	0	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 0	0	0	0	0.0%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

No funds available for FY18-19.

HEALTH - IMMUNIZATION ACTION PLAN**General Fund 0105145**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	30,180	30,180	30,180	30,180	0.0%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE		508	508	2,417	375.8%
GENERAL FUND	1,931	1,963	1,963	2,000	1.9%
TOTAL	\$ 32,111	32,651	32,651	34,597	6.0%

EXPENSES:

SALARIES & BENEFITS	\$ 31,490	31,826	31,826	33,772	6.1%
SUPPLIES & OPERATIONS	621	825	825	825	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 32,111	32,651	32,651	34,597	6.0%

EMPLOYEES:

FULL TIME	0.40	0.40	0.40	0.40	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.40	0.40	0.40	0.40	0.0%

SIGNIFICANT CHANGES:

The Immunization Action Plan program's primary goal is to eliminate cases of vaccine-preventable disease by raising the age-appropriate immunization levels of two year old children. The 4.1% increase for FY18-19 is due to cost of living adjustment.

HEALTH - HIV/AIDS**General Fund 0105170**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	89,894	90,500	90,500	90,500	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(14,167)	0	1,666	0	0.0%
TOTAL	\$ 75,727	90,500	92,166	90,500	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 48,387	60,109	60,109	61,356	2.1%
SUPPLIES & OPERATIONS	27,340	30,391	32,057	29,144	-4.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 75,727	90,500	92,166	90,500	0.0%

EMPLOYEES:

FULL TIME	1.30	1.30	1.30	1.30	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.30	1.30	1.30	1.30	0.0%

SIGNIFICANT CHANGES:

The HIV/AIDS Program provides diagnostic, epidemiological and educational services for the prevention and control of AIDS and HIV and is 100% State funded. There is no increase in the FY18-19 budget. No local funding.

HEALTH - TUBERCULOSIS**General Fund 0105180**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	83,386	78,057	79,531	79,462	1.8%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	44,071	2,210	2,210	3,636	64.5%
GENERAL FUND	28,114	73,351	73,351	77,648	5.9%
TOTAL	\$ 155,571	153,618	155,092	160,746	4.6%

EXPENSES:

SALARIES & BENEFITS	\$ 141,407	142,268	142,268	150,062	5.5%
SUPPLIES & OPERATIONS	14,164	11,350	12,824	10,684	-5.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 155,571	153,618	155,092	160,746	4.6%

EMPLOYEES:

FULL TIME	1.75	1.75	1.75	1.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.75	1.75	1.75	1.75	0.0%

SIGNIFICANT CHANGES:

The Tuberculosis Program provides epidemiological and treatment services with the ultimate goal of eliminating Tuberculosis. The budget shows an increase of 3.9%, primarily due to cost of living adjustment.

HEALTH - LEAD GRANT**General Fund 0105209**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
LEAD RESERVE	10,671	15,200	15,200	14,450	-4.9%
GENERAL FUND	(7,413)	0	0	0	0.0%
TOTAL	\$ 3,258	15,200	15,200	14,450	-4.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 3,203	6,460	6,460	6,460	0.0%
SUPPLIES & OPERATIONS	55	8,740	8,740	7,990	-8.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 3,258	15,200	15,200	14,450	-4.9%

SIGNIFICANT CHANGES:

This program is based on grant funds per Agreement between the City of Rocky Mount and the Nash County Health Department; whereas the health department agrees to provide support through education, case management, a database with contact information for children with elevated blood levels, and interventions for children with elevated blood levels. These funds are carry-over from the previous year.

HEALTH - WOMEN, INFANTS & CHILDREN (WIC)**0105211**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	509,168	556,983	586,187	583,506	4.8%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(684)	0	0	0	0.0%
TOTAL	\$ 508,484	556,983	586,187	583,506	4.8%

EXPENSES:					
SALARIES & BENEFITS	\$ 492,095	506,854	517,691	531,784	4.9%
SUPPLIES & OPERATIONS	16,389	50,129	68,496	51,722	3.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 508,484	556,983	586,187	583,506	4.8%

EMPLOYEES:					
FULL TIME	10.00	10.00	10.00	10.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.00	10.00	10.00	10.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the WIC Program, which is 100% state funded, is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. No local funds are required. The budget reflects an increase of 4.8% due to cost of living adjustment and increases in operational costs related to the continued implementation of a breastfeeding initiative for new mothers and required training.

HEALTH - HEALTHY START BABY LOVE PLUS**General Fund 0105212**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	114,296	115,524	115,524	121,524	5.2%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(19,330)	0	0	0	0.0%
TOTAL	\$ 94,966	115,524	115,524	121,524	5.2%

EXPENSES:

SALARIES & BENEFITS	81,078	89,574	89,574	94,098	5.1%
SUPPLIES & OPERATIONS	13,888	25,950	25,950	27,426	5.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 94,966	115,524	115,524	121,524	5.2%

EMPLOYEES:

FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The purpose of this program is to reduce infant mortality and morbidity by enhancing the effectiveness of existing maternal and child health activities and introducing new interventions that complement existing strategies. Pregnant women and parenting families are served through outreach, case management and education and training. No local funds are required for this program.

HEALTH - BREAST AND CERVICAL CANCER**General Fund 0105213**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	61,200	26,265	61,200	61,200	133.0%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	0	0	0	0	0.0%
KOMEN RESERVE	0	0	0	0	0.0%
GENERAL FUND	246	0	0	0	0.0%
TOTAL	\$ 61,446	26,265	61,200	61,200	133.0%

EXPENSES:

SALARIES & BENEFITS	\$ 13,105	13,354	13,354	14,045	5.2%
SUPPLIES & OPERATIONS	48,341	12,911	47,846	47,155	265.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 61,446	26,265	61,200	61,200	133.0%

EMPLOYEES:

FULL TIME	0.25	0.25	0.25	0.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.25	0.25	0.25	0.25	0.0%

SIGNIFICANT CHANGES:

The purpose of the Breast and Cervical Cancer Control Program is early detection, diagnosis and prevention of breast and cervical cancer and targets women who are considered to be at risk. No local funding.

HEALTH - CHILD HEALTH**General Fund 0105216**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 80,145	148,484	148,484	148,500	0.0%
STATE	396,501	396,540	396,540	368,970	-7.0%
CHARGES & FEES	7,087	7,700	7,700	9,500	23.4%
GRANTS	0	0	0	0	0.0%
CHILD HEALTH RESERVE	0	19,393	19,393	42,607	119.7%
GENERAL FUND	118,148	40,186	70,186	56,181	39.8%
TOTAL	\$ 601,881	612,303	642,303	625,758	2.2%

EXPENSES:

SALARIES & BENEFITS	\$ 292,181	298,642	298,642	314,848	5.4%
SUPPLIES & OPERATIONS	59,700	63,661	93,661	60,910	-4.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	250,000	250,000	250,000	250,000	0.0%
TOTAL	\$ 601,881	612,303	642,303	625,758	2.2%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents. The FY18-19 budget reflects a 1.3% increase due primarily to cost of living adjustment, which is offset by reductions in operating expenses.

HEALTH - MATERNAL HEALTH**General Fund 0105217**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 282,076	449,250	449,250	400,000	-11.0%
STATE	2,610	2,610	2,610	2,610	0.0%
CHARGES & FEES	11,366	5,200	5,200	12,500	140.4%
GRANTS	0	0	0	0	0.0%
MATERNAL HEALTH RESERVE	0	13,702	13,702	25,759	88.0%
GENERAL FUND	344,384	228,111	248,111	241,787	6.0%
TOTAL	\$ 640,436	698,873	718,873	682,656	-2.3%

EXPENSES:

SALARIES & BENEFITS	\$ 538,610	587,825	587,825	570,858	-2.9%
SUPPLIES & OPERATIONS	101,826	111,048	131,048	111,798	0.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 640,436	698,873	718,873	682,656	-2.3%

EMPLOYEES:

FULL TIME	9.60	9.60	8.60	8.70	-9.4%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.60	9.60	8.60	8.70	-9.4%

SIGNIFICANT CHANGES:

The Maternal Health Program provides prenatal care primarily to low-income women. A large percentage of the patients served through this program are Hispanic and an increasing number are not Medicaid eligible. Salaries and benefits decreased due to a vacant position budgeted at a lower salary, a Processing Asst IV transferred to General Health Division in FY17-18, offset by cost of living adjustment and .10 FTE position transferred from Bioterrorism Program.

HEALTH - HEALTH PROMOTION**General Fund 0105218**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	28,374	45,174	45,174	39,946	-11.6%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
RESERVE - GRANTS	0	0	0	0	0.0%
GENERAL FUND	50,309	44,913	44,913	45,260	0.8%
TOTAL	\$ 78,683	90,087	90,087	85,206	-5.4%

EXPENSES:

SALARIES & BENEFITS	\$ 73,530	74,212	74,212	78,031	5.1%
SUPPLIES & OPERATIONS	5,153	6,875	6,875	7,175	4.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS AND GRANTS	0	9,000	9,000	0	-100.0%
TOTAL	\$ 78,683	90,087	90,087	85,206	-5.4%

EMPLOYEES:

FULL TIME	1.50	1.50	1.50	1.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.50	1.50	1.50	1.50	0.0%

SIGNIFICANT CHANGES:

The Health Promotion budget funds work around community health promotion, education, and planning. The 6.9% decrease reflected for FY18-19 is primarily due to a reduction in State funding for a Prescription Drug Overdose program offset by cost of living adjustment.

HEALTH - ENVIRONMENTAL HEALTH**General Fund 0105220**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	22,890	20,000	20,000	20,000	0.0%
CHARGES & FEES	109,899	104,000	104,000	109,000	4.8%
GENERAL FUND	541,883	634,521	634,521	650,607	2.5%
TOTAL	\$ 674,672	758,521	758,521	779,607	2.8%

EXPENSES:					
SALARIES & BENEFITS	\$ 634,405	700,686	700,686	718,422	2.5%
SUPPLIES & OPERATIONS	40,267	57,835	57,835	61,185	5.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 674,672	758,521	758,521	779,607	2.8%

EMPLOYEES:					
FULL TIME	9.50	9.50	9.50	9.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.50	9.50	9.50	9.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the Environmental Health Program is to protect the public's health through educational activities and enforcement of all rules, regulations and ordinances relating to environmental health. The 1.1% increase in the FY18-19 budget is due to increased operational costs. Salaries and benefits only increased 0.8% due to employee turnover with new employees hired at a lower pay rate.

HEALTH - DIABETIC CARE**General Fund 0105222**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	1,000	1,000	1,000	0.0%
GRANTS	3,000	0	0	0	0.0%
GENERAL FUND	(2,875)	750	750	750	0.0%
TOTAL	\$ 125	1,750	1,750	1,750	0.0%

EXPENSES:

SUPPLIES & OPERATIONS	\$ 125	1,750	1,750	1,750	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 125	1,750	1,750	1,750	0.0%

SIGNIFICANT CHANGES:

The Diabetic Care Project focuses on improving diabetic care for Nash County residents by allowing the Health Department to offer the services of a Diabetes Educator to assist diabetic residents and county employees in managing their disease. The program is funded by patient fees and also includes a nominal amount of local funding to provide services for county residents who have no other form of reimbursement.

HEALTH - COMMUNICABLE DISEASE**General Fund 0105225**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 43,938	115,200	115,200	115,200	0.0%
STATE	8,556	9,246	9,838	9,246	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	43	0	0	0	0.0%
COMM. DISEASE RESERVE	45,468	33,428	33,428	32,148	-3.8%
GENERAL FUND	81,783	31,792	31,792	25,000	-21.4%
TOTAL	\$ 179,788	189,666	190,258	181,594	-4.3%

EXPENSES:

SALARIES & BENEFITS	\$ 131,720	141,226	141,226	137,512	-2.6%
SUPPLIES & OPERATIONS	48,068	48,440	49,032	44,082	-9.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 179,788	189,666	190,258	181,594	-4.3%

EMPLOYEES:

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.50	2.50	2.50	2.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the Communicable Disease Program is to provide services aimed at preventing and controlling communicable diseases such as sexually transmitted diseases, AIDS, TB, hepatitis, etc. The 5.5% decrease in the FY18-19 budget is the result of employee turnover and a decrease in operational expenses.

SOCIAL SERVICES**General Fund Summary**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 10,685,465	8,105,570	8,630,787	7,939,763	-2.0%
STATE	475,888	495,585	497,672	452,214	-8.8%
CHARGES & FEES	51,950	55,090	55,090	126,729	130.0%
GENERAL FUND	4,698,740	5,011,201	5,058,778	5,211,086	4.0%
TOTAL	\$ 15,912,043	13,667,446	14,242,327	13,729,792	0.5%

EXPENSES:

SALARIES & BENEFITS	\$ 9,809,862	10,224,202	10,175,065	10,769,209	5.3%
SUPPLIES & OPERATIONS	353,996	525,339	568,100	551,442	5.0%
DSS PAYMENTS	4,755,226	1,983,896	2,445,595	1,477,529	-25.5%
DSS SERVICES	934,589	888,609	955,157	911,744	2.6%
CAPITAL OUTLAY	35,990	25,600	77,745	0	-100.0%
CONTRACTS & GRANTS	22,380	19,800	20,665	19,868	0.3%
TOTAL	\$ 15,912,043	13,667,446	14,242,327	13,729,792	0.5%

EMPLOYEES:

FULL TIME	164.25	163.25	162.25	167.25	2.5%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	167.25	166.25	165.25	170.25	2.4%

SIGNIFICANT CHANGES:

The overall Social Services budget increased by \$62,346 for FY18-19 or 0.5%. County funding required for Social Services programs increased by \$199,885 or 4%, due to the addition of positions and cost of living adjustment. Social Service Programs are funded primarily with Federal and State funds but approximately 32.9% is locally funded.

SOCIAL SERVICES - GENERAL**General Fund 0105510**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 5,023,682	5,161,007	5,266,224	5,476,930	6.1%
STATE	304,733	322,724	324,811	290,895	-9.9%
CHARGES & FEES	14,734	14,950	14,950	90,289	503.9%
GENERAL FUND	4,161,846	4,558,332	4,564,210	4,820,845	5.8%
TOTAL	\$ 9,504,995	10,057,013	10,170,195	10,678,959	6.2%

EXPENSES:

SALARIES & BENEFITS	\$ 8,260,795	8,685,415	8,636,278	9,283,187	6.9%
SUPPLIES & OPERATIONS	350,725	520,664	563,425	545,635	4.8%
DSS SERVICES	835,105	805,534	872,082	830,269	3.1%
CAPITAL OUTLAY	35,990	25,600	77,745	0	-100.0%
CONTRACTS & GRANTS	22,380	19,800	20,665	19,868	0.3%
TOTAL	\$ 9,504,995	10,057,013	10,170,195	10,678,959	6.2%

EMPLOYEES:

FULL TIME	138.25	138.25	138.25	143.25	3.6%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	141.25	141.25	141.25	146.25	3.5%

SIGNIFICANT CHANGES:

General Social Services increased 6.2% for FY18-19. Most significant increases are due to NCFast technological needs, five new positions, one position reclassification, cost of living adjustment and grade level adjustments to reflect work requirements.

SOCIAL SERVICES - IV-D**General Fund 0105515**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 1,231,937	1,293,690	1,293,690	1,348,046	4.2%
STATE	0	0	0	0	0.0%
CHARGES & FEES	34,718	37,640	37,640	33,940	-9.8%
GENERAL FUND	(39,700)	(87,847)	(87,847)	(112,596)	28.2%
TOTAL	\$ 1,226,955	1,243,483	1,243,483	1,269,390	2.1%

EXPENSES:

SALARIES & BENEFITS	\$ 1,181,903	1,194,458	1,194,458	1,223,583	2.4%
SUPPLIES & OPERATIONS	3,135	4,025	4,025	5,807	44.3%
DSS SERVICES	41,917	45,000	45,000	40,000	-11.1%
TOTAL	\$ 1,226,955	1,243,483	1,243,483	1,269,390	2.1%

EMPLOYEES:

FULL TIME	20.00	20.00	20.00	20.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	20.00	20.00	20.00	20.00	0.0%

SIGNIFICANT CHANGES:

The IV-D budget provides funding for Child Support Investigation and Enforcement. No significant changes in the FY18-19 budget.

SOCIAL SERVICES - WORK FIRST**General Fund 0105520**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 928,512	908,347	908,347	908,347	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(524,173)	(548,043)	(548,043)	(634,183)	15.7%
TOTAL	\$ 404,339	360,304	360,304	274,164	-23.9%

EXPENSES:

SALARIES & BENEFITS	\$ 367,164	344,329	344,329	262,439	-23.8%
SUPPLIES & OPERATIONS	136	650	650	0	-100.0%
DSS SERVICES	37,039	15,325	15,325	11,725	-23.5%
TOTAL	\$ 404,339	360,304	360,304	274,164	-23.9%

EMPLOYEES:

FULL TIME	6.00	5.00	4.00	4.00	-20.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.00	5.00	4.00	4.00	-20.0%

SIGNIFICANT CHANGES:

The Work First budget for salaries and benefits decreased due to the reclass of one Social Worker II position to a lower grade in General Services Division during FY17-18. Expenditures in Work First are applied toward Maintenance of Effort for TANF Block Grant which totals \$1,236,526.

SOCIAL SERVICES - OTHER**General Fund 0105525**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 3,501,334	742,526	1,162,526	206,440	-72.2%
STATE	171,155	172,861	172,861	161,319	-6.7%
CHARGES & FEES	2,498	2,500	2,500	2,500	0.0%
GENERAL FUND	1,080,239	1,066,009	1,107,708	1,107,270	3.9%
TOTAL	\$ 4,755,226	1,983,896	2,445,595	1,477,529	-25.5%

EXPENSES:

CAPITAL OUTLAY	\$ 0	0	0	0	0.0%
MEDICAID TRANSPORTATION	458,568	15,000	15,000	15,000	0.0%
CHILD CARE/DEV. PMTS	2,834,796	508,305	928,305	0	-100.0%
SPECIAL ASSISTANCE ADULT	713,492	710,000	710,000	710,000	0.0%
DSS PAYMENTS & PROGRAMS	748,370	750,591	792,290	752,529	0.3%
TOTAL	\$ 4,755,226	1,983,896	2,445,595	1,477,529	-25.5%

SIGNIFICANT CHANGES:

Social Services Other is decreasing 25.5% primarily due to DSS no longer serving as a pass-through for Child Care Development Funds effective December 1, 2017.

SOCIAL SERVICES - COUNTY ONLY PARTICIPATION

General Fund 0105535

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	20,528	22,750	22,750	29,750	30.8%
TOTAL	\$ 20,528	22,750	22,750	29,750	30.8%
EXPENSES:					
FOSTER CHILDREN	\$ 5,377	5,500	4,500	5,000	-9.1%
GENERAL ASSISTANCE	0	0	0	0	0.0%
PAUPER BURIALS	3,022	1,500	2,500	2,000	33.3%
OTHER DSS SERVICES	12,129	15,750	15,750	22,750	44.4%
SPECIAL CHILDREN ADOPTION	0	0	0	0	0.0%
TOTAL	\$ 20,528	22,750	22,750	29,750	30.8%

SIGNIFICANT CHANGES:

FY18-19 budget increased 30.8% due to the increase in county responsibility for adults that have insufficient income to cover placement cost.

OTHER HUMAN SERVICES**General Fund Summary**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
LOCAL	\$ 1,242	0	4,358	0	0.0%
STATE	1,044,969	1,002,950	1,060,831	1,036,555	3.4%
CHARGES & FEES	45,566	48,000	50,930	42,545	-11.4%
GENERAL FUND	0	789,279	833,729	974,010	23.4%
TOTAL	\$ 1,091,777	1,840,229	1,949,848	2,053,110	11.6%

EXPENSES:

SALARIES & BENEFITS	\$ 236,625	277,201	288,848	387,959	40.0%
SUPPLIES & OPERATIONS	50,198	44,611	55,983	63,072	41.4%
CAPITAL OUTLAY	0	0	0	48,511	100.0%
CONTRACTS & GRANTS	1,502,623	1,518,417	1,674,148	1,553,568	2.3%
TOTAL	\$ 1,789,446	1,840,229	2,018,979	2,053,110	11.6%

EMPLOYEES:

FULL TIME	4.35	4.74	5.45	7.74	63.3%
PART TIME	1.80	0.80	1.05	0.80	0.0%
TOTAL	6.15	5.54	6.50	8.54	54.2%

SIGNIFICANT CHANGES:

Nash County receives certain grants and provides additional local funding for various outside agencies providing Other Human Services. These include the Juvenile Justice Program, the Home and Community Care Block Grant Program, Mental Health, Veterans Services and Aging/Senior Center and other Local Human Services.

OFFICE JUVENILE JUSTICE**General Fund 0105235**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
IMPACT PLUS	\$ 42,740	40,940	40,940	40,940	0.0%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
RESOLVE	36,733	33,310	33,310	15,991	-52.0%
OJJ TEEN COURT	34,483	17,241	34,483	35,701	107.1%
TRANSITION RE-ENTRY	60,000	60,000	60,000	60,000	0.0%
7TH DISTRICT TFC	0	0	69,131	0	0.0%
THERAPEUTIC FOSTER CARE	32,723	42,723	42,723	55,624	30.2%
FREEDOM SCHOOL	20,000	21,800	21,800	25,000	14.7%
AFTER CARE PROGRAM	10,000	0	0	0	0.0%
UNALLOCATED	0	17,242	0	0	-100.0%
GENERAL FUND	0	46,653	46,653	46,653	0.0%
TOTAL	\$ 244,237	287,467	356,598	287,467	0.0%

EXPENSES:

IMPACT PLUS	\$ 51,288	49,128	49,128	49,128	0.0%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
OJJ RESOLVE	43,395	39,972	39,972	19,190	-52.0%
OJJ TEEN COURT	41,380	20,690	41,381	42,842	107.1%
TRANSITION RE-ENTRY	72,000	72,000	72,000	72,000	0.0%
THERAPEUTIC FOSTER CARE	39,268	51,268	51,268	66,749	30.2%
FREEDOM SCHOOL	24,000	26,160	26,160	30,000	14.7%
AFTER CARE PROGRAM	12,000	0	0	0	0.0%
7TH DISTRICT TFC	0	0	69,131	0	0.0%
UNALLOCATED	0	20,691	0	0	-100.0%
TOTAL	\$ 290,889	287,467	356,598	287,467	0.0%

SIGNIFICANT CHANGES:

The Juvenile Justice Program is funded primarily by the state with a 20% local match. These programs are intended to aid children in a variety of ways. Some of these programs have other sources of funds and provide their own local 20% match while others request the local match from Nash County. Funding for FY18-19 remains at same level as previous year approved budget.

MENTAL HEALTH**General Fund 0105310**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	\$ 0	0	0	0	0.0%
ABC MIXED BEVERAGE TAX	38,002	35,000	45,000	35,000	0.0%
GENERAL FUND	0	206,860	206,860	206,860	0.0%
TOTAL	\$ 38,002	241,860	251,860	241,860	0.0%

EXPENSES:

MENTAL HEALTH PROGRAMS	\$ 188,992	200,000	200,000	200,000	0.0%
ALCOHOLIC REHABILITATION	38,002	35,000	45,000	35,000	0.0%
CHRISTIAN FELLOWSHIP	6,860	6,860	6,860	6,860	0.0%
TOTAL	\$ 233,854	241,860	251,860	241,860	0.0%

SIGNIFICANT CHANGES:

The Mental Health fund includes funding for: (1) mental and behavioral health programs through the counties, Local Management Agency (LME) and direct funding for other related programs; (2) bottle tax funding received for alcohol rehabilitation as required by the State; and (3) a local human services organization that provides halfway house programs and a supportive environment to male recovering substance abusers. There are no changes in funding for FY18-19.

HOME & COMMUNITY CARE BLOCK GRANT**General Fund 0105330**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
MEALS ON WHEELS	\$ 96,068	97,699	119,370	111,370	14.0%
WRIGHTS CENTER	55,497	55,937	75,394	62,805	12.3%
SENIOR CENTER OPERATION	160,537	145,695	165,344	147,753	1.4%
SR CTR CONGREGATE NUTR	20,754	25,100	30,720	33,189	32.2%
HOME DELIVERED MEALS	114,677	112,744	102,306	118,706	5.3%
TRANSPORTATION	11,998	16,000	15,000	15,000	-6.3%
MEDICAL TRANSPORTATION	5,000	7,800	12,500	8,889	14.0%
OPTION A	258,919	266,161	232,249	263,029	-1.2%
CHARGES & FEES	6,767	9,000	10,930	9,000	0.0%
GENERAL FUND	0	16,404	21,216	13,450	-18.0%
TOTAL	\$ 730,217	752,540	785,029	783,191	4.1%

EXPENSES:

MEALS ON WHEELS	\$ 96,068	97,699	119,370	111,370	14.0%
WRIGHTS CENTER	55,497	55,937	75,394	62,805	12.3%
SENIOR CENTER OPERATION	160,849	145,695	165,344	147,753	1.4%
SR CTR CONGREGATE NUTR	25,789	27,489	33,831	28,831	4.9%
HOME DELIVERED MEALS	117,191	123,693	112,322	130,544	5.5%
TRANSPORTATION	13,334	17,778	16,667	16,667	-6.2%
MEDICAL TRANSPORTATION	5,556	8,667	13,889	8,889	2.6%
COST SHARE	6,037	9,421	11,660	9,000	-4.5%
HCCBG - DSS	29,327	31,200	30,875	30,875	-1.0%
OPTION A SERVICES	233,751	234,961	205,677	236,457	0.6%
TOTAL	\$ 743,399	752,540	785,029	783,191	4.1%

SIGNIFICANT CHANGES:

Funding for Home & Community Care Block Grant is subject to change as final numbers for FY18-19 are not yet available from the State. Estimates based on FY17-18 amended budget are used for this document to be revised when notification is received.

AGING / SENIOR CENTER**General Fund 0105810**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
LOCAL	1,242	0	4,358	0	0.0%
CHARGES & FEES	38,709	39,000	39,000	33,545	-14.0%
GENERAL FUND	0	224,836	231,519	411,511	83.0%
TOTAL	\$ 39,951	263,836	274,877	445,056	68.7%

EXPENSES:

SALARIES & BENEFITS	\$ 156,543	179,975	179,975	288,923	60.5%
SUPPLIES & OPERATIONS	33,886	39,861	37,861	59,122	48.3%
CAPITAL OUTLAY	0	0	0	48,511	100.0%
CONTRACTS & GRANTS	37,878	44,000	57,041	48,500	10.2%
TOTAL	\$ 228,307	263,836	274,877	445,056	68.7%

EMPLOYEES:

FULL TIME	2.64	2.74	2.74	5.74	109.5%
PART TIME	1.30	0.80	0.80	0.80	0.0%
TOTAL	3.94	3.54	3.54	6.54	84.7%

SIGNIFICANT CHANGES:

The Senior Center provides a community location with programming and services, where older adults meet to socialize and get involved in healthy activities. Salaries and benefits for FY18-19 include the addition of one Senior Center Coordinator effective July 1, 2018 at the County's Senior Center in Nashville and two new positions effective November 1, 2018 at the new Southern Senior Center and cost of living adjustment. Operational expenditures increased to cover the new Center utilities, telephone, supplies, and other operational activities for seven months. Capital outlay is for replacement of the food truck for home delivered meals.

AGING DEPARTMENT GRANTS**General Fund 0105813**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	10,873	0	10,939	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 10,873	0	10,939	0	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	5,854	0	0.0%
SUPPLIES & OPERATIONS	10,875	0	5,085	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 10,875	0	10,939	0	0.0%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.25	0.00	0.0%
TOTAL	0.00	0.00	0.25	0.00	0.0%

SIGNIFICANT CHANGES:

Aging Department Grants expires FY17-18. No acknowledgement for future funding has been received at this time.

SENIOR CENTER - CAREGIVER GRANT

General Fund 0105814

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	20,504	0	11,195	0	0.0%
CHARGES & FEES	90	0	1,000	0	0.0%
GENERAL FUND	0	0	70	0	0.0%
TOTAL	\$ 20,594	0	12,265	0	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 14,651	0	5,793	0	0.0%
SUPPLIES & OPERATIONS	852	0	402	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	5,053	0	6,070	0	0.0%
TOTAL	\$ 20,556	0	12,265	0	0.0%

EMPLOYEES:

FULL TIME	0.71	0.00	0.71	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.71	0.00	0.71	0.00	0.0%

SIGNIFICANT CHANGES:

The Caregiver Grant expires FY17-18. No acknowledgement for future funding has been received at this time.

SR HEALTH INSURANCE INFO. PROGRAM**General Fund 0105815**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	5,773	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	6,112	0	0.0%
TOTAL	\$ 5,773	0	6,112	0	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	1,686	0	6,112	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,686	0	6,112	0	0.0%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

The Senior Health Insurance Information Program Grant expires FY17-18. No acknowledgement for future funding has been received at this time.

MEDICAL IMPROVEMENT PATIENT PROVIDER ACT**General Fund 0105816**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	1,773	0	0.0%
TOTAL	\$ 0	0	1,773	0	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	1,773	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 0	0	1,773	0	0.0%

SIGNIFICANT CHANGES:

The Medical Improvement Patient Provider Act Grant expires FY17-18. No acknowledgement for future funding has been received at this time.

VETERAN SERVICES**General Fund 0105820**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	2,130	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	101,976	101,976	102,986	1.0%
TOTAL	\$ 2,130	101,976	101,976	102,986	1.0%

EXPENSES:

SALARIES & BENEFITS	\$ 65,431	97,226	97,226	99,036	1.9%
SUPPLIES & OPERATIONS	2,899	4,750	4,750	3,950	-16.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 68,330	101,976	101,976	102,986	1.0%

EMPLOYEES:

FULL TIME	1.00	2.00	2.00	2.00	0.0%
PART TIME	0.50	0.00	0.00	0.00	0.0%
TOTAL	1.50	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

Nash County shared in the expense of a veterans officer employed by Edgecombe County prior to FY16-17 with office hours in Nash County 2 days per week and expenditures based on the pro-rata portion of assistance provided to veterans in Nash County. The FY16-17 Approved budget split off from Edgecombe County and included funding for one Veteran Services Officer and one part time administrative position to be housed in the Administration Building full-time. In FY17-18, a parttime position was reclassified to a fulltime to provide for two full time Veteran Services employees. The decrease in the FY18-19 budget is due to the actual salary of the new position available without funding for parttime. This department continues to effectively serve over 8,000 veterans residing in Nash County.

LOCAL HUMAN SERVICES**General Fund 0105890**

	ACTUAL 2016-2017	APPROVED 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	0	0	0	0	0.0%
GENERAL FUND	0	192,550	217,550	192,550	0.0%
TOTAL	\$ 0	192,550	217,550	192,550	0.0%

EXPENSES:

CONTRIBUTIONS	\$ 600	1,600	1,600	1,600	0.0%
TRI-COUNTY	42,000	42,000	42,000	42,000	0.0%
MY SISTERS HOUSE	9,200	9,200	9,200	9,200	0.0%
BEAVER CONTROL	4,000	4,000	4,000	4,000	0.0%
ARTS COUNCIL	30,000	30,000	30,000	30,000	0.0%
BOYS & GIRLS CLUB	25,000	25,000	50,000	25,000	0.0%
HOUSE THE CHILDREN	30,000	30,000	30,000	30,000	0.0%
DEPC	10,000	10,000	10,000	10,000	0.0%
BOY SCOUTS	750	750	750	750	0.0%
SPAULDING CENTER	40,000	40,000	40,000	40,000	0.0%
TOTAL	\$ 191,550	192,550	217,550	192,550	0.0%

SIGNIFICANT CHANGES:

No changes in funding for outside agencies in Local Human Services in FY18-19.



CULTURAL**General Fund Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	130,598	130,598	140,898	130,598	0.0%
LOCAL	35,919	29,000	41,993	14,000	-51.7%
CHARGES & FEES	132,748	116,900	118,700	124,225	6.3%
GENERAL FUND	0	1,303,963	1,307,319	1,371,563	5.2%
TOTAL	\$ 299,265	1,580,461	1,608,910	1,640,386	3.8%

EXPENSES:

SALARIES & BENEFITS	\$ 359,128	374,974	376,774	388,554	3.6%
SUPPLIES & OPERATIONS	1,073,034	1,074,889	1,074,889	1,116,488	3.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	150,212	130,598	157,247	135,344	3.6%
RESERVE	5,202	0	0	0	0.0%
TOTAL	\$ 1,587,576	1,580,461	1,608,910	1,640,386	3.8%

EMPLOYEES:

FULL TIME	5.50	5.00	5.00	6.00	20.0%
PART TIME	2.50	2.50	2.50	3.50	40.0%
TOTAL	8.00	7.50	7.50	9.50	26.7%

SIGNIFICANT CHANGES:

Cultural activities funding for Nash County include Libraries and the Parks and Recreation department.

LIBRARIES**General Fund 0106110**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	130,598	130,598	140,898	130,598	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	933,738	933,738	938,484	0.5%
TOTAL	\$ 130,598	1,064,336	1,074,636	1,069,082	0.4%

EXPENSES:

BRASWELL LIBRARY - LOCAL	\$ 850,739	858,738	858,738	858,738	0.0%
BRASWELL LIBRARY - ONE CARD	0	5,000	5,000	5,000	0.0%
BRASWELL LIBRARY - GRANTS	130,598	130,598	140,898	135,344	3.6%
BAILEY LIBRARY	13,500	14,000	14,000	14,000	0.0%
SPRING HOPE LIBRARY	13,500	14,000	14,000	14,000	0.0%
NASHVILLE LIBRARY	13,500	14,000	14,000	14,000	0.0%
MIDDLESEX LIBRARY	13,500	14,000	14,000	14,000	0.0%
WHITAKERS LIBRARY	13,500	14,000	14,000	14,000	0.0%
RESERVE	5,202	0	0	0	0.0%
TOTAL	\$ 1,054,039	1,064,336	1,074,636	1,069,082	0.4%

SIGNIFICANT CHANGES:

Library services funded by the county include the Braswell Memorial Library in Rocky Mount and libraries in five towns throughout the county. Nash County provides direct local support as well as funds granted to Nash County by the State. The FY18-19 county funding for the local libraries remained unchanged at \$14,000 each. Library grant funding, which are pass-through funds, are budgeted at the same amount as in the FY17-18 amended budget since State funding for FY18-19 is currently unavailable. Local Funding in FY18-19 to Braswell Library remained unchanged.

PARKS & RECREATION**General Fund 0106120**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	35,919	29,000	41,993	14,000	-51.7%
CHARGES & FEES	132,748	116,900	118,700	124,225	6.3%
GENERAL FUND	0	370,225	373,581	433,079	17.0%
TOTAL	\$ 168,667	516,125	534,274	571,304	10.7%

EXPENSES:

SALARIES & BENEFITS	\$ 359,128	374,974	376,774	388,554	3.6%
SUPPLIES & OPERATIONS	154,795	141,151	141,151	182,750	29.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	19,614	0	16,349	0	0.0%
TOTAL	\$ 533,537	516,125	534,274	571,304	10.7%

EMPLOYEES:

FULL TIME	5.50	5.00	5.00	6.00	20.0%
PART TIME	2.50	2.50	2.50	3.50	40.0%
TOTAL	8.00	7.50	7.50	9.50	26.7%

SIGNIFICANT CHANGES:

The Parks & Recreation Department manages the County's park system providing athletic and special events throughout the county. They provide seasonal sports leagues and various camps for all ages to strengthen our community while enhancing the well being of our citizens. In FY18-19 the Parks & Recreation budget increased 9.6%. Salaries and benefits increased due to reclass of one position to Recreation Program Superintendent, \$5,000 increase in part time salaries, and a new position for Recreation Program Supervisor for the new Miracle Park at Coopers effective January 2019. Operational expenditures reflects a \$24,000 increase in sports services and \$14,031 increase in athletic equipment and supplies.



EDUCATION**General Fund 0105910**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
RESTRICTED SALES TAXES	1,167,509	1,140,045	1,140,045	1,396,890	22.5%
LOTTERY	400,000	0	0	0	0.0%
GENERAL FUND	0	22,947,291	22,957,291	23,100,261	0.7%
TOTAL	\$ 1,567,509	24,087,336	24,097,336	24,497,151	1.7%

EXPENSES:

NASH ROCKY MOUNT CURRENT	\$ 20,320,261	20,320,261	20,320,261	20,500,261	0.9%
NASH ROCKY MOUNT CAPITAL	1,396,890	1,396,890	1,396,890	1,396,890	0.0%
NASH ROCKY MT CAPITAL LOTTERY	400,000	0	0	0	0.0%
NASH ROCKY MOUNT SPECIAL FUNDS	80,323	0	0	0	0.0%
COMMUNITY COLLEGE CURRENT	2,000,000	2,095,185	2,095,185	2,200,000	5.0%
COMMUNITY COLLEGE CAPITAL	250,000	275,000	285,000	400,000	45.5%
COMMUNITY COLLEGE ADD'L CAP	0	0	0	0	0.0%
COMMUNITY COLLEGE PARKING	0	0	0	0	0.0%
NCC CAPITAL RESERVE	0	0	0	0	0.0%
TOTAL	\$ 24,447,474	24,087,336	24,097,336	24,497,151	1.7%

SIGNIFICANT CHANGES:

Education includes local funding for Nash Rocky Mount Schools and Nash Community College. The FY18-19 budget includes additional funding of \$180,000 in NRMS current expense, \$104,815 in NCC current expense and \$125,000 in NCC capital outlay.



DEBT & LEASE PURCHASES**General Fund Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	936,000	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	2,597,513	2,416,100	2,416,100	2,517,132	4.2%
OTHER SOURCES-DEBT REFINANCE	0	0	0	0	0.0%
GENERAL FUND	0	2,465,823	4,190,003	2,530,478	2.6%
TOTAL	\$ 3,533,513	5,817,923	7,542,103	5,983,610	2.8%
EXPENSES:					
LEASE PURCHASES	406,970	296,648	296,648	214,025	-27.9%
DEBT SERVICE	23,456,912	5,521,275	7,245,455	5,769,585	4.5%
TOTAL	\$ 23,863,882	5,817,923	7,542,103	5,983,610	2.8%

SIGNIFICANT CHANGES:

Explanations of changes in debt and lease purchases are provided on summary pages to follow.

LEASE PURCHASES**General Fund 0109105**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
GENERAL FUND	0	296,648	296,648	214,025	-27.9%
TOTAL	\$ 0	296,648	296,648	214,025	-27.9%

EXPENSES:

2014 AMBULANCE LEASE	42,313	0	0	0	0.0%
2015 AMBULANCE LEASE	82,625	82,627	82,627	0	-100.0%
2016 DEFIBRILLATORS	127,063	127,064	127,064	127,065	0.0%
SECURITY	68,013	0	0	0	0.0%
2016 PHONE	86,956	86,957	86,957	86,960	0.0%
TOTAL	\$ 406,970	296,648	296,648	214,025	-27.9%

SIGNIFICANT CHANGES:

Lease purchases is a separate department to segregate financings of capital lease purchases apart from longer term debt issues, and to show all capital leases in one place in the budget. The decrease in FY18-19 is due to the final payment of the 2015 Ambulance Lease in FY17-18.

DEBT SERVICE**General Fund 0109110**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	936,000	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	2,597,513	2,416,100	2,416,100	2,517,132	4.2%
OTHER SOURCES-DEBT REFINANCE	0	0	0	0	0.0%
GENERAL FUND	0	2,169,175	3,893,355	2,316,453	6.8%
TOTAL	\$ 3,533,513	5,521,275	7,245,455	5,769,585	4.5%

EXPENSES:

NCC GO BONDS	737,257	725,635	725,635	712,845	-1.8%
LOB	2,236,681	1,642,488	1,642,488	1,584,475	-3.5%
LOB REFINANCING 2016	148,846	695,849	695,849	694,485	-0.2%
OFU - LOB ESCROW	18,871,296	0	0	0	0.0%
NC OLD EASTERN REGION	115,385	115,385	115,385	115,385	0.0%
NASH CENTRAL HIGH FINANCING	0	0	0	0	0.0%
MIDDLESEX ELEMENTARY	399,274	399,280	399,280	399,276	0.0%
REFUND 2004 COPS	790,397	756,830	756,830	719,650	-4.9%
COURTHOUSE PROJECT	0	1,185,808	1,185,808	1,175,725	-0.9%
MCC SHELL BUILDING	0	0	1,724,180	367,744	100.0%
DEBT ISSUANCE	157,776	0	0	0	0.0%
TOTAL	\$ 23,456,912	5,521,275	7,245,455	5,769,585	4.5%

SIGNIFICANT CHANGES:

Debt Service increased due to the new debt for the Middlesex Corporate Center Shell Building of \$367,744.



OTHER PROGRAMS**General Fund****Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
GENERAL FUND	\$ 1,146,755	90,000	1,900,935	125,000	38.9%
TOTAL	\$ 1,146,755	90,000	1,900,935	125,000	38.9%
EXPENSES:					
TRANSFER TO OTHER FUNDS	\$ 1,146,755	65,000	1,875,935	100,000	53.8%
CONTINGENCY	\$ 0	25,000	25,000	25,000	0.0%
TOTAL	\$ 1,146,755	90,000	1,900,935	125,000	38.9%

SIGNIFICANT CHANGES:

Other Programs of the County include Contingency funding and Transfers to other funds from the General Fund.

CONTINGENCY*General Fund***0109400**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
GENERAL FUND	\$ 0	25,000	25,000	25,000	0.0%
TOTAL	\$ 0	25,000	25,000	25,000	0.0%

EXPENSES:

CONTINGENCY	0	25,000	25,000	25,000	0.0%
TOTAL	\$ 0	25,000	25,000	25,000	0.0%

SIGNIFICANT CHANGES:

A contingency of \$25,000 is budgeted for any unanticipated needs in FY18-19.

TRANSFER TO OTHER FUNDS**General Fund****0109500**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
GENERAL FUND	\$ 1,146,755	65,000	1,875,935	100,000	53.8%
TOTAL	\$ 1,146,755	65,000	1,875,935	100,000	53.8%

EXPENSES:

TO ETS FUND	0	0	35	0	0.0%
TO SCHOOL PROJECT FUND	750,000	0	0	0	0.0%
TO CAPITAL RESERVE	31,755	0	0	0	0.0%
TO ECONOMIC DEVELOPMENT	0	0	0	0	0.0%
TO SENIOR CENTER	0	0	300,000	0	0.0%
TO RECREATION	250,000	0	0	0	0.0%
TO PUBLIC SAFETY RADIO	0	0	1,335,000	0	0.0%
TO NNWS PROJECT	0	0	175,900	0	0.0%
TO REVALUATION FUND	115,000	65,000	65,000	100,000	53.8%
TOTAL	\$ 1,146,755	65,000	1,875,935	100,000	53.8%

SIGNIFICANT CHANGES:

This fund is used to budget transfer funds for special programs or capital projects from the General Fund. State statutes require annual funding in preparation for property revaluation. In anticipation of the next Revaluation in 2025 the County is transferring \$100,000 to the Revaluation Fund.



SPECIAL REVENUE**Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 173,171	30,000	30,000	70,000	133.3%
STATE	265,599	210,216	220,216	200,216	-4.8%
LOCAL	0	0	0	0	0.0%
E911 CHARGES	435,684	472,433	472,433	496,031	5.0%
FIRE TAXES	3,276,554	3,197,750	3,197,750	3,366,753	5.3%
INTEREST INCOME	46,370	0	0	0	0.0%
MISCELLANEOUS	10,400	5,000	5,000	0	-100.0%
FUND BALANCE	0	522,174	749,960	268,127	-48.7%
TOURISM FUND	470,000	493,500	493,500	533,500	8.1%
GENERAL FUND	115,000	65,000	65,000	100,000	53.8%
TOTAL	\$ 4,792,778	4,996,073	5,233,859	5,034,627	0.8%

EXPENSES:

SALARIES & BENEFITS	\$ 137,507	140,425	139,813	151,946	8.2%
PROFESSIONAL SERVICES	205,714	80,000	80,000	0	-100.0%
SUPPLIES & OPERATIONS	855,327	915,432	990,099	954,904	4.3%
CAPITAL OUTLAY	85,259	246,375	385,106	167,238	-32.1%
CONTRACTS & GRANTS	190,216	190,216	190,216	190,216	0.0%
TRANSFER OUT	260,012	25,000	50,000	0	-100.0%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	0	65,000	65,000	100,000	53.8%
FIRE SERVICES	3,187,183	3,333,625	3,333,625	3,470,323	4.1%
TOTAL	\$ 4,921,218	4,996,073	5,233,859	5,034,627	0.8%

EMPLOYEES:

FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

Nash County has various special revenue funds separate from the primary general fund based on the sources of the funds. These funds account for such things as fire tax revenues, the revaluation of property values, Emergency Telephone System surcharges, Sheriff controlled substance funds, Economic Development, Rural Operating Assistance Program (ROAP) and Nash Tourism. The following pages explain each fund and changes for next year.

ECONOMIC DEVELOPMENT FUND**Fund 022**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE (NC EASTERN REGION) \$	45,725	0	0	0	0.0%
TRANSFER FROM GENERAL FUND	37,435	0	0	0	0.0%
FUND BALANCE	0	0	50,000	0	0.0%
TOTAL	\$ 83,160	0	50,000	0	0.0%

EXPENSES:

SUPPLIES & OPERATIONS \$	0	0	0	0	0.0%
CAPITAL OUTLAY	45,725	0	50,000	0	0.0%
TRANSFER OUT	235,012	0	0	0	0.0%
TOTAL	\$ 280,737	0	50,000	0	0.0%

SIGNIFICANT CHANGES:

The FY16-17 budget appropriated funds to transfer to Utility -Water Services to cover the final debt payment for Hwy 58 N Universal Leaf waterline debt service and the State pass-through funding for the Mid-Atlantic Parkway. In FY17-18, \$50,000 was budgeted for reimbursable costs to Duke Energy to enhance electric utility services at the Highway 97 area to assist industrial expansion and recruitment of new industries.

EMERGENCY TELEPHONE SYSTEM FUND (Formerly E-911 FUND)**Fund 025**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
E911 CHARGES	\$ 0	0	0	0	0.0%
WIRELESS CHARGES	435,684	472,433	472,433	496,031	5.0%
INTEREST	1,243	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
FUND BALANCE	0	163,797	163,797	83,933	-48.8%
TOTAL	\$ 436,927	636,230	636,230	579,964	-8.8%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	383,433	403,855	435,493	412,726	2.2%
CAPITAL OUTLAY	11,421	232,375	200,737	167,238	-28.0%
RESERVE	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
TOTAL	\$ 394,854	636,230	636,230	579,964	-8.8%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

The Emergency Telephone System Fund (formerly the E911 Fund) includes operations for telephone costs, service maintenance, selective routing charges, wireless database charges and professional services for CAD/GIS Coordinator. Available annual funding is approved by the NC911 Board.

CONTROLLED SUBSTANCE FUND**Fund 027**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	29,658	20,000	30,000	10,000	-50.0%
INTEREST	578	0	0	0	0.0%
MISCELLANEOUS INCOME	10,400	5,000	5,000	0	-100.0%
FUND BALANCE	0	35,000	107,062	0	-100.0%
TOTAL	\$ 40,636	60,000	142,062	10,000	-83.3%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 18,872	21,000	37,400	10,000	-52.4%
CAPITAL OUTLAY	0	14,000	54,662	0	-100.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TRANSFER OUT	25,000	25,000	50,000	0	100.0%
TOTAL	\$ 43,872	60,000	142,062	10,000	-83.3%

SIGNIFICANT CHANGES:

The Controlled Substance fund accounts for the state drug funds received by the County that are required to be used for law enforcement purposes. These funds originate from state controlled substance taxes and forfeitures. The funds are for discretionary use by the Sheriff and as grant matches. FY18-19 budget includes \$10,000 for travel & training and utilities.

FEDERAL ASSET FORFEITURE**Fund 029**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 173,171	30,000	30,000	70,000	133.3%
INTEREST	1,320	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	107,502	213,226	80,624	-25.0%
TOTAL	\$ 174,491	137,502	243,226	150,624	9.5%

EXPENSES:

SALARIES & BENEFITS	\$ 69,438	72,002	72,002	80,624	12.0%
SUPPLIES & OPERATIONS	52,243	65,500	91,517	70,000	6.9%
CAPITAL OUTLAY	28,113	0	79,707	0	0.0%
TOTAL	\$ 149,794	137,502	243,226	150,624	9.5%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The Federal Asset Forfeiture fund accounts for the federal funds received by the County that are required to be used for law enforcement purposes. These funds originate from federal drug forfeitures. The majority of funding for FY18-19 is from a carryover of federal drug monies received in prior years and will be used by Sheriff's Office for supplies, equipment supplies, travel and training and informants. One Sheriff position is budgeted for replacement officer for DEA Task Force position.

RURAL OPERATING ASSISTANCE PROGRAM**Fund 051**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	\$ 190,216	190,216	190,216	190,216	0.0%
INTEREST	485	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	\$ 190,701	190,216	190,216	190,216	0.0%
EXPENSES:					
CONTRACTS & GRANTS	190,216	190,216	190,216	190,216	0.0%
TOTAL	\$ 190,216	190,216	190,216	190,216	0.0%

SIGNIFICANT CHANGES:

The Rural Operating Assistance Program (ROAP) funds are applied for annually and used to reimburse eligible transportation expenses. These funds, from three different sources, are used to support transportation services in Nash County. Allocations are for the Elderly & Disabled Transportation Assistance Program (EDTAP) which provides operating assistance for the transportation of elderly and disabled citizens, the Work First/Employment Program to provide operating assistance for transitional Work First and general public employment transportation needs, and Rural General Public (RGP) transportation assistance to provide funding for individuals who are not human service agency clients. Funding is subject to change as final numbers for FY18-19 are not yet available. Estimates are used for this document to be revised when notification is received.

REVALUATION FUND**Fund 110**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
INTEREST INCOME	\$ 682	0	0	0	0.0%
GENERAL FUND	115,000	65,000	65,000	100,000	53.8%
FUND BALANCE	0	80,000	80,000	0	-100.0%
TOTAL	\$ 115,682	145,000	145,000	100,000	-31.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
PROFESSIONAL SERVICES	205,714	80,000	80,000	0	-100.0%
SUPPLIES & OPERATIONS	21,752	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	0	65,000	65,000	100,000	53.8%
TOTAL	\$ 227,466	145,000	145,000	100,000	-31.0%

SIGNIFICANT CHANGES:

Reserves for revaluation are required for Nash County by state statute for all counties in North Carolina. A revaluation of property values must be performed by each county at least every eight years and funds must be set aside to plan for this cost. Revaluation took place in 2017 with retainage of 10% for professional services due in FY17-18. The FY 18-19 budget includes a transfer from the General Fund to maintain adequate reserves for the next revaluation scheduled for 2025.



FIRE DISTRICTS FUND**Fund 120**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STANHOPE FIRE TAX	\$ 67,140	69,048	69,048	68,111	-1.4%
STONY CREEK FIRE TAX	13,825	10,612	10,612	10,891	2.6%
GREEN HORNET FIRE TAX	164,723	166,134	166,134	181,000	8.9%
HARRISON FIRE TAX	177,216	169,598	169,598	166,160	-2.0%
FERRELLS FIRE TAX	201,078	194,353	194,353	199,931	2.9%
N. S. GULLEY FIRE TAX	454,476	448,369	448,369	456,277	1.8%
SILVER LAKE FIRE TAX	10,645	9,637	9,637	10,202	5.9%
SIMS FIRE TAX	8,377	8,037	8,037	8,346	3.8%
TRI COUNTY FIRE TAX	99,361	93,474	93,474	151,019	61.6%
SALEM FIRE TAX	162,958	161,347	161,347	165,635	2.7%
WEST MOUNT FIRE TAX	348,243	333,757	333,757	344,824	3.3%
COOPERS FIRE TAX	297,759	290,862	290,862	300,850	3.4%
CASTALIA FIRE TAX	123,091	125,235	125,235	126,695	1.2%
SPRING HOPE FIRE TAX	241,370	227,288	227,288	260,800	14.7%
MIDDLESEX FIRE TAX	149,203	141,739	141,739	146,734	3.5%
WHITAKERS FIRE TAX	209,246	203,850	203,850	204,697	0.4%
RED OAK FIRE TAX	384,151	377,915	377,915	393,211	4.0%
MOMEYER FIRE TAX	163,692	166,495	166,495	171,370	2.9%
INTEREST INCOME	3,171	0	0	0	0.0%
FUND BALANCE	0	135,875	135,875	103,570	-23.8%
TOTAL	\$ 3,279,725	3,333,625	3,333,625	3,470,323	4.1%

FIRE DISTRICTS FUND**Fund 120**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
EXPENSES:					
STANHOPE FIRE DISTRICT	\$ 70,086	72,965	72,965	72,244	-1.0%
STONY CREEK FIRE DISTRICT	11,197	10,612	10,612	10,891	2.6%
GREEN HORNET FIRE DISTRICT	162,364	171,589	171,589	190,045	10.8%
HARRISON FIRE DISTRICT	171,012	179,598	179,598	191,160	6.4%
FERRELLS FIRE DISTRICT	205,924	204,432	204,432	216,120	5.7%
N. S. GULLEY FIRE DISTRICT	435,679	448,369	448,369	456,277	1.8%
SILVER LAKE FIRE DISTRICT	9,713	9,637	9,637	10,202	5.9%
SIMS FIRE DISTRICT	7,929	8,037	8,037	8,346	3.8%
TRI COUNTY FIRE DISTRICT	96,843	93,474	93,474	151,019	61.6%
SALEM FIRE DISTRICT	159,420	190,272	190,272	165,635	-12.9%
WEST MOUNT FIRE DISTRICT	349,044	343,380	343,380	357,568	4.1%
COOPERS FIRE DISTRICT	288,438	302,151	302,151	300,850	-0.4%
CASTALIA FIRE DISTRICT	126,231	133,316	133,316	135,795	1.9%
SPRING HOPE FIRE DISTRICT	229,115	233,092	233,092	278,718	19.6%
MIDDLESEX FIRE DISTRICT	145,602	152,441	152,441	156,175	2.4%
WHITAKERS FIRE DISTRICT	194,120	235,850	235,850	204,697	-13.2%
RED OAK FIRE DISTRICT	370,694	377,915	377,915	393,211	4.0%
MOMEYER FIRE DISTRICT	153,772	166,495	166,495	171,370	2.9%
TOTAL	\$ 3,187,183	3,333,625	3,333,625	3,470,323	4.1%

SIGNIFICANT CHANGES:

Nash County levies a fire tax within eighteen special fire districts throughout the County. The revenues from these taxes must be used to provide for fire protection within each district. The County contracts with volunteer fire departments and towns to provide these services. Tax rates for the Districts are listed in section 7 of the Budget Ordinance of this document.

Harrison (Battleboro) at 30% and Red Oak at 70% serve the Stony Creek Fire District.

One fire district is requesting a tax increase for 2018-2019.

	2017-18	2018-19	Increase
Tar River Fire District	\$0.0900	\$0.1000	\$0.0100 *

* The increase in tax rate is requested to provide additional funds to meet the growing demands of this fire department and update and replace personal protective equipment critical to the safety of the firefighters.

NASH TOURISM FUND**Fund 130**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
LOCAL	\$ 0	0	0	0	0.0%
INTEREST	1,456	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TDA	470,000	493,500	493,500	533,500	8.1%
TOTAL	\$ 471,456	493,500	493,500	533,500	8.1%

EXPENSES:

SALARY & BENEFITS	\$ 68,069	68,423	67,811	71,322	4.2%
SUPPLIES & OPERATIONS	379,027	425,077	425,689	462,178	8.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TOTAL	\$ 447,096	493,500	493,500	533,500	8.1%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

Funding for Nash Tourism comes from the Nash Tourism Development Authority (TDA) which is funded by a 5% occupancy tax in Nash County, 2% of which goes to the City of Rocky Mount. This fund handles expenses to promote tourism and travel within the County. The Nash Tourism Development Authority approves funding for Nash County Travel and Tourism with a maximum of 66% of current year TDA revenue available to be appropriated in the fiscal year to Nash Tourism. The Tourism Council will request funding from the TDA for FY18-19 without use of fund balance.



ENTERPRISE FUNDS**Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	208,097	206,000	206,000	208,000	1.0%
SCRAP METAL & RECYCLED OIL	55,813	58,000	58,000	58,000	0.0%
CHARGES & FEES	4,685,513	4,641,425	4,912,695	5,150,223	11.0%
MISCELLANEOUS INCOME	89,876	500	500	500	0.0%
INTEREST INCOME	68,868	46,750	46,750	102,000	118.2%
TRANSFER IN	290,829	0	0	0	0.0%
FUND BALANCE	(244,866)	308,160	592,881	0	-100.0%

TOTAL	\$ 5,154,130	5,260,835	5,816,826	5,518,723	4.9%
--------------	---------------------	------------------	------------------	------------------	-------------

EXPENSES:

SALARIES & BENEFITS	\$ 960,226	1,069,879	1,069,879	1,128,886	5.5%
SUPPLIES & OPERATIONS	3,009,167	3,223,515	3,445,736	3,388,086	5.1%
CAPITAL OUTLAY	81,142	66,200	125,470	99,631	50.5%
POSTCLOSURE	6,294	100,000	100,000	100,000	0.0%
TRANSFER	738,750	633,495	901,495	632,460	-0.2%
DEBT SERVICE	358,551	167,746	174,246	169,660	1.1%

TOTAL	\$ 5,154,130	5,260,835	5,816,826	5,518,723	4.9%
--------------	---------------------	------------------	------------------	------------------	-------------

EMPLOYEES:

FULL TIME	9.50	9.50	9.50	9.00	-5.3%
PART TIME	20.50	20.80	20.80	20.80	0.0%

TOTAL	30.00	30.30	30.30	29.80	-1.7%
--------------	--------------	--------------	--------------	--------------	--------------

SIGNIFICANT CHANGES:

The Enterprise Funds include operations and administration for Public Utilities and Solid Waste Disposal Departments. The following pages provide additional information regarding these divisions.

PUBLIC UTILITIES WATER & SEWER SERVICES

1604710 / 1607130 / 1607140

1609110 / 1609500

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
STATE	\$ 0	0	0	0	0.0%
CHARGES & FEES	2,108,966	2,079,300	2,350,570	2,583,700	24.3%
MISCELLANEOUS INCOME	89,876	500	500	500	0.0%
INTEREST INCOME	3,720	1,750	1,750	12,000	585.7%
TRANSFER IN	290,829	0	0	0	0.0%
FUND BALANCE	(233,378)	308,160	308,160	0	-100.0%
TOTAL	\$ 2,260,013	2,389,710	2,660,980	2,596,200	8.6%

EXPENSES:

SALARIES & BENEFITS	\$ 406,340	456,752	456,752	454,468	-0.5%
SUPPLIES & OPERATIONS	1,075,230	1,131,717	1,315,217	1,311,612	15.9%
CAPITAL OUTLAY	81,142	0	81,270	28,000	100.0%
TRANSFER	338,750	633,495	633,495	632,460	-0.2%
DEBT SERVICE	358,551	167,746	174,246	169,660	1.1%
TOTAL	\$ 2,260,013	2,389,710	2,660,980	2,596,200	8.6%

EMPLOYEES:

FULL TIME	7.00	7.00	7.00	6.50	-7.1%
PART TIME	0.50	0.80	0.80	0.80	0.0%
TOTAL	7.50	7.80	7.80	7.30	-6.4%

SIGNIFICANT CHANGES:

The Water and Sewer Division includes operation of the water/sewer function for the County water/sewer system. FY18-19 increase in charges and fees is due to the proposed fee changes to offset the increase in water purchase and sewer treatment costs. The increase in salaries and benefits for FY2018-19 is due to grade level adjustments to reflect work requirements and cost of living adjustment. As in prior years, the transfer is to provide funds to the Central Nash Water/Sewer Project for FY18-19 debt service.

Debt Schedule	Amount Borrowed	Final Payment
1 - Bailey - Bend of River - Bentridge	1,500,000	October 2026
2 - Bailey Water Lines	1,122,000	May 2027
3 - Central Nash Water/Sewer District	22,157,000	June 2054

SOLID WASTE DIVISION

1664720

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	208,097	206,000	206,000	208,000	1.0%
SCRAP METAL & RECYCLED OIL	55,813	58,000	58,000	58,000	0.0%
LANDFILL TIPPING FEES	357,414	339,000	339,000	341,198	0.6%
RECYCLING FEES	1,111	0	0	2,200	0.0%
RURAL HOUSEHOLD FEES	2,218,022	2,223,125	2,223,125	2,223,125	0.0%
INTEREST INCOME	65,148	45,000	45,000	90,000	100.0%
FUND BALANCE	(11,488)	0	284,721	0	0.0%

TOTAL	\$ 2,894,117	2,871,125	3,155,846	2,922,523	1.8%
--------------	---------------------	------------------	------------------	------------------	-------------

EXPENSES:

SALARIES & BENEFITS	\$ 553,886	613,127	613,127	674,418	10.0%
SUPPLIES & OPERATIONS	1,933,937	2,091,798	2,130,519	2,076,474	-0.7%
CAPITAL OUTLAY	0	66,200	44,200	71,631	8.2%
TRANSFER OUT	400,000	0	268,000	0	0.0%
POSTCLOSURE	6,294	100,000	100,000	100,000	0.0%

TOTAL	\$ 2,894,117	2,871,125	3,155,846	2,922,523	1.8%
--------------	---------------------	------------------	------------------	------------------	-------------

EMPLOYEES:

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	20.00	20.00	20.00	20.00	0.0%

TOTAL	22.50	22.50	22.50	22.50	0.0%
--------------	--------------	--------------	--------------	--------------	-------------

SIGNIFICANT CHANGES:

The Solid Waste Disposal Division consists of solid waste disposal and convenience centers. Solid Waste Disposal includes operation of the construction and demolition landfill as well as oversight of the closed unlined landfill as required by state statute. Convenience Centers includes the operation of nine rural solid waste collection sites which handle rural household waste, yard waste, white goods and recyclable materials. Each site is manned with four part-time site attendants on rotating shifts Wednesday - Monday (closed Tuesdays as a cost saving measure). The Solid Waste fee is \$48/ton which includes the mandatory State tax of \$2/ton. The Convenience Center collection fee per rural household is to \$125. The Solid Waste Division budget reflects an increase in salaries and benefits in the FY18-19 budget due to an increase in the cost of retirees pre-65 insurance coverage. Capital outlay includes funding for a used truck, which was budgeted but not purchased in FY17-18, and 3 receiver containers.



INTERNAL SERVICE FUND**Summary**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 4,170,798	5,374,168	5,374,168	5,882,700	9.5%
INTEREST INCOME	9,957	6,750	6,750	21,500	218.5%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	393,335	260,000	260,000	230,000	-11.5%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 4,574,090	5,640,918	5,640,918	6,134,200	8.7%
EXPENSES:					
CLAIMS COSTS	\$ 4,689,492	5,600,918	5,600,918	6,134,200	9.5%
TO GENERAL FUND	0	0	0	0	0.0%
RESERVE	0	40,000	40,000	0	-100.0%
TOTAL	\$ 4,689,492	5,640,918	5,640,918	6,134,200	8.7%

SIGNIFICANT CHANGES:

Nash County has two Internal Service funds separate from the primary general fund. These funds are the Employee Insurance Fund, which account for service charges, claims and administrative costs for medical & dental insurance and the wellness clinic and the Workers Compensation Fund.

EMPLOYEES INSURANCE FUND**Fund 080**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 3,965,032	5,174,168	5,174,168	5,727,700	10.7%
INTEREST INCOME	2,907	1,750	1,750	6,500	271.4%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	393,335	0	0	0	0.0%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 4,361,274	5,175,918	5,175,918	5,734,200	10.8%

EXPENSES:

CLAIMS/ADMIN/WELLNESS	\$ 4,361,274	5,175,918	5,175,918	5,734,200	10.8%
TO GENERAL FUND	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
TOTAL	\$ 4,361,274	5,175,918	5,175,918	5,734,200	10.8%

SIGNIFICANT CHANGES:

The Employees Insurance Fund houses the funding for the Employees Health and Dental Insurance. These costs are funded departmentally and through employee-paid dependent coverage. During FY16-17 Nash County's active employees moved from a self insured health plan to the NC State Health Plan (eliminating the need for stop-loss and the County Health Clinic expenditures). Pre-65 retirees moved to an individual market place plan with Blue Cross Blue Shield. Although dental insurance is the only benefit that is still functioning as self insured, the premium cost and associated intergovernmental revenue from the departments for both active and Pre 65 Retiree health insurance are also reported in this fund.

WORKERS COMPENSATION**Fund 085**

	ACTUAL 2016-2017	BUDGET 2017-2018	AMENDED 2017-2018	APPROVED 2018-2019	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 205,766	200,000	200,000	155,000	-22.5%
INTEREST INCOME	7,050	5,000	5,000	15,000	100.0%
FUND BALANCE	0	260,000	260,000	230,000	-11.5%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 212,816	465,000	465,000	400,000	-14.0%

EXPENSES:

CLAIMS & ADMINISTRATIVE COSTS	\$ 328,218	425,000	425,000	400,000	-5.9%
RESERVE	0	40,000	40,000	0	-100.0%
TOTAL	\$ 328,218	465,000	465,000	400,000	-14.0%

SIGNIFICANT CHANGES:

The Worker's Compensation Fund was set-up to maintain claims and funding for workers compensation separately from other employee benefits. The current year increase in fund balance appropriation is based on current trend of charges and claims.

